I/296

BENGAL SECRETARIAT LIBRARY

INDEX TO THE CIRCULAR ORDERS

OF THE

BOARD OF REVENUE, LOWER PROVINCES,

FOR 1888 AND 1889.

SUBJECT.	Month and year.	No.	Page.
Accounts, Audit of—*Vide* "Audit of Accounts."			
Account Books—			
Form of daily—to be kept by imported liquor-vendors, prescribed	March 1889	3	33
Price fixed for their sale	July "	5	69
Acquisition of Chowkidari Chakran Lands—			
Addition of a paragraph to clause 43, section 1, chapter IV of Board's rules, volume 1, restricting its application to the province of Orissa regarding—	June 1888	12	79
Acquisition of Land—			
Alterations made in Board's rules for—regarding scale of plans of land required for public purposes	May "	9	51
Act XI of 1859—			
Registers 10 and 37 (application under sections 10, 11 and 15 of—and general register of fees) abolished	March "	4	45-46
Act VII (B.C.) of 1864 (Bengal Salt)—			
Applies to all the districts of the Lower Provinces	May "	7	63
Act VII (B.C.) of 1868—			
Pleaders warned for presenting to Board petitions of appeal under section 2 of—as a breach of professional duty, as such orders are final by law	January "	1	1
Act VII (B.C.) of 1876 (Land Registration)—			
Addition of a note as note 3 to section 30 on page 14 of the Land Registration Manual, 1889, regarding application of sections 30 and 31 of—	April 1889	4	40-41
Act IX (B.C.) of 1879—			
Note to section 14 of—at page 16 of Wards' Manual, 1888, altered to note I	June "	2	58
Advance, Permanent—			
Collector's—increased by Rs. 100 for purchase of court-fee stamps on account of cess purposes	September 1888	3	110

SUBJECT.	Month and year.	No.	Page.
Age—			
Board's resolution regarding the—of a minor under Court of Wards	May 1888	5	49
Allotment to Board for defraying charges for management of Wards' and Attached Estates— *Vide* "Wards' and Attached Estates."			
Allowance, Travelling—*Vide* "Travelling allowance."			
Amalgamation of Towjih and Account Departments of Collectorates—			
Attention of local officers drawn to the remarks made by Government on the Board's report on the subject of Salaries Commission's suggestions regarding the— ...	December ,,	1	143
Appeal, Petitions of—*Vide* "Petitions of appeal."			
Appeals—Register 15 of—*Vide* "Register."			
Appointments—			
Rules for filling—and admission of apprentices in mofussil Revenue offices	November 1889	2	111-13
Apprentices—			
Rules for filling up vacancies and admission of—in mofussil Revenue offices			
Arrears of Revenue—			
Causes of accrual of—should be fully explained in Annual Land Revenue Reports	,, ,,	3	118-19
Assessments—			
Addition of a rule as clause 41, section II, page 65 of Cess Manual, 1888, laying down the procedure for—of estates when a tenureholder pays a higher rent to the zemindar than he receives from the ryots	June 1888	5	68-69
Under the Cess Act. Sone canal lands held by Government to be exempted from—	December ,,	2	143
Audit of Accounts—			
In case of an estate under the Court of Wards to be released within two years and—to be made when the Collector desires it	June 1889	4	61
Balances, Outstanding—			
Attention of local officers drawn to the orders of Government of India on Board's Land Revenue Report for 1887-88 demanding explanations on—	February ,,	8	23
Bengal Tenancy Act—			
Procedure for service of notices under clause 1, chapter V of the rules under the—in cases in which there are more than one landlord and no common agent	July 1888	9	92
Notice under section 12 of—not to be returned to the Registration office	August ,,	7	100

Subject.	Month and year.	No.	Page.
Board's Rules, Volume I—			
Addition of a rule as rule 4A of section 1, chapter X, page 217 of—, regarding admissibility of filing appeal petitions to Board against Commissioner's orders under section 2 of Act VII (B.C.) of 1868	January 1888	1	1
Insertion of a rule as rule 2A in section IX, chapter X of—, regarding entry of petitions in registers			
Addition of a note in section IV, chapter XII, page 280 of—, regarding entry of petitions in Register No. 27 ...	,, ,,	2	1-2
Alterations made in sections III and IV, chapter XII, pages 272 and 278 of—, regarding sale of waste lands	,, ,,	3	2
Additions and omission in sections III, IV and V, chapter XII of—, regarding pensions	,, ,,	5	3
Substitution of a form for that now in use with respect to Register No. 1 (estates under settlement) in section IV, chapter XII, page 275 of—	,, ,,	6	4
Substitution of a rule for rule 8 of section XII, chapter IX of—. Addition and omission of certain words from sections 3 and 4, chapter XII of—, regarding the filing of originals or copies of general powers-of-attorney in Collector's offices. Paper in which copies are to be made	,, ,,	7	4-5
Additions and alterations of certain words in rule 13, section IV; rules 7 and 8, section IVB, and rule 12, section VII of—, regarding classification of records	,, ,,	8	5
Additions made in section VI, chapter XI, of—	,, ,,	9	7
Additions and alterations made in certain words in sections III and IV, chapter XII, and rules 3 and 4, section IV, chapter X, and section IVB, chapter XI of—, regarding Revenue Agents	,, ,,	10	7 & 8
Omission of certain words from the headings of the general register of survey records in section IV, chapter XII of— ...	February ,,	1	15
Omission of certain figures and words from rule 4, section 1, chapter XII, page 270 of—, regarding registers to be kept up at sub-divisions			
Addition of certain words in section III, chapter XII, page 271 of—, removing "Register No. 2 of Divisions" from the current list of registers	,, ,,	3	15-16
Omission of certain lines from section IV, chapter XII, page 275 of—, abolishing register No. 2 of proceedings for the division of estates under Regulation XIX of 1814 ...			
Omission of certain words from chapter XII, sections II and IV of—, and chapter III, rule 19 of Board's rules, volume II, regarding partition of estates	,, ,,	4	16
Addition of certain words in chapter XII, section III, and omission of certain words in section IV of—, abolishing register 24 (48)			
Addition of certain words in chapter XII, section IV of—, amending the headings of register No. 19 (44) of sales for arrears of revenue	,, ,,	5	16
Corrections made in rule 2, section 1, chapter XIII of—, abolishing periodical return No. XXIA (Settlements confirmed since survey)	,, ,,	6	17
Alterations made in rule 1, section IV, chapter III,—and in the list of periodical returns, consequent on the abolition of return No. XXXIX	,, ,,	8	17
Substitution of certain words in section IV, chapter XII, page 277 of—, regarding register No. 15 of appeals	,, ,,	9	18
Rules 5 and 6, section VII, chapter XIII, pages 297-98 of—, cancelled	,, ,,	10	18-19
Addition of certain heads after heading X in clause 3A, section 1, chapter XII of—, regarding preservation of registers	,, ,,	11	19
Addition of a rule as rule 6 to section 1 of chapter XII of—with a view to complete register G	,, ,,	12	19-20

SUBJECT	Month and year.	No.	Page.
Board's Rules, Volume I—*concluded.*			
Omission of certain words from the margin of rule 2, section 1, chapter XIII of— ... ... Section III, chapter XIII of—, cancelled	February 1888	17	22
Insertion of certain instructions in section IV, chapter XII, page 280 of—after the heading "Register No. 28 (52) of all papers received into the office except English letters" ...	" "	19	23-24
Corrections made in section XVII of—regarding enhancement of duty on round and choor ganja in the Orissa Division ...	" "	24	30-31
Addition of a note against heading "Road and Public Works Cess" in—, chapter XI, section IVB, under class A ...	March "	2	33
Substitution of certain rules for rules 2 and 3 in section XI, chapter IV of—, consequent on the revision of the cess rules	" "	3	33-45
Addition of certain words to the item "M. Register of Peons" in section II, chapter XII, page 271 of— ... ... Alterations made in section IV, chapter XII, page 274 of—, regarding register "M. of Peons"	" "	5	46
Re-insertion of words "matter of account" in—, class B, section IVB, chapter XI, regarding destruction of records ...	" "	11	51
Corrections made in clause 4, section VIII in chapter XV of—	" "	14	52
In section IV, chapter XII, page 278 of—, substitution of certain headings for the present headings of register No. 16 (40) of applications for waste lands	April "	1	53
Insertion of a rule in—as clause 7, section IV, chapter XIV, regarding deposit by auction-purchaser in cases of annulment of sale of estates	" "	2	53
Substitution of certain words in line 4, clause 18, section III, chapter XV of—	" "	5	54
Omission of certain words from sections III and VII of chapters VII and XIII at pages 165 and 298 of—regarding discontinuance of return XXXVII	" "	9	58
Substitution of certain paragraphs for clause I, section I of chapter IX, page 197 of—, regarding issue of circular orders by Commissioners	" "	10	58-59
Section IV, chapter IX of—, on the subject of contingent bills cancelled; also certain clauses in rules 7 and 8 of section IX, chapter IX, on pages 208 and 210, omitted	May "	1	61
Corrections made in sections VI and IX, chapter IX of—, regarding sale of Government estates	" "	2	61
Addition made at the beginning of clause 11, section II, on page 318 of—	" "	4	62
Changes made in chapter XV of—	June "	7	75
Addition of a paragraph to clause 43, section 1, chapter IV of—, restricting its application to the province of Orissa regarding acquisition of chowkidari chakran lands ...	" "	12	79
Additions and alterations made in forms of Exise Registers Nos. 37, 40 and 41 in chapter XV of—	July "	6	87-89
Insertion of rules as section IVA in chapter V,—, regarding registration under Act VII (B.C.) of 1876	September "	1	105-9
Form of register 15D (on account of the spirits intended for re-distillation) prescribed and added on page 380 of— ... Alterations in clause 22, section 11, on page 340 of— ...	" "	5	114
Correction made to clause 19, section III of—, requiring the attendance of treasury poddars at excise sales	" "	10	116
Corrections made in chapter XV of—regarding sale of Shajehanpore rum and rum manufactured by Messrs. Ahmuty & Co.	November "	5	139
Board's Rules, Volume II—			
Addition made to the end of table II, appendix C of chapter VII of—, regarding remission of stamp duty on application presented by any person for the return of a document filed by him in any court or public office	January "	14	13-14

SUBJECT.	Month and year.	No.	Page.
Board's Rules, Volume II—*concluded.*			
Addition of a paragraph to rule 16, section VII, chapter IX, page 282 of—, regarding the custody of Provincial, Municipal and Railway debentures belonging to Wards' or trust estates...	February 1888	2	15
Substitution of certain words in rule 19, chapter III of—, regarding register 2A of partition of estates	" "	3	15-16
Alterations made in section XVI, chapter V, —, and in the appendix to chapter III	" "	7	17
Substitution of rules for rule 1, section XI, chapter IV, pages 57 and 58 of—, revising cess registers	" "	23	25-30
Additions made to section VII, chapter V, —, regarding register 3 of resumptions	March "	1	33
Supersession of rules 13, 13(*a*), 13(*b*) and 14 of section X of chapter VII of—by India Government Resolution regarding refund of value of impressed court-fee stamps, &c. ...	" "	8	48-50
Rule 15, section III, chapter VII of—, superseded... ...	April "	4	54
Additions made to rule 8, section V, chapter IX, page 272 of—, regarding return No. XXIF (Demands, &c., due to Wards' estates)	" "	7	57
Certain words expunged from rule 8, section 1V, chapter IX, page 268 of—, regarding return No. XXXII	" "	8	58
Additions and alterations made in chapter III of—regarding partitions	May "	3	62
Additions and alterations made in chapter II of—	July "	6	87-89
Addition made to the end of table II, appendix C of chapter VII of—, regarding remission of stamp fee on application for the deposit of rent in respect of which a fee is paid under section 61(2) of the Bengal Tenancy Act, VIII of 1885 ...	September "	11	116
Addition made to rule 1 of section II, part IA, chapter VII of—, regarding payment of stamp duty on certified copies of registers of births, deaths, and marriages	January 1889	14	17-18
Addition made to the end of table I, appendix C of chapter VII of—, regarding remission of stamp duty on instruments of the nature of a memorandum or agreement furnished to, or made or entered into with, the Public Works Department by contractors for the due performance of their contract	April "	1	37
Addition made to the end of table II, appendix C, chapter VII of—, regarding reduction of stamp duty of a plaint for a suit for the possession of, or to enforce a right of pre-emption in respect of, a fractional share of a part of an estate paying annual revenue to Government under a settlement which is not permanent and recorded in the Collector's register as separately assessed with such revenue ...	May "	7	50
Board's Rules, 1888—			
Substitution of certain rules in place of sections 2 and 3, chapter VI of—	July 1888	4	83-86
Alterations made in section 3, chapter III of—, regarding Government estates	" "	5	86-87
Corrections made in rule 4, section 9, chapter VII, page 135 of—, regarding fees to be levied for making copies of unauthenticated documents	August "	5	99
Substituting rules for rule 1, section 9, chapter VII, page 135 of—, regarding the manner of receiving revenue petitions ...	" "	6	99-100
Insertion as section 8, chapter V,—, of rules regarding criminal prosecutions instituted against or by Government officers before any court, and payment of fees to Government pleaders	September "	4	110-13
Correction made in the list of periodical returns on pages 179 and 182 of—	" "	9	116

SUBJECT.	Month and year.	No.	Page.
Board's Rules, 1888—*concluded.*			
Substitution of certain words in section 4, chapter VIII, page 146 of—, in the note under register 19 regarding sales for arrears of revenue	September 1888	14	120
Addition of a note in section 4, chapter VIII, page 147 of—, under register 23 regarding sale of under-tenures under Act VIII (B.C.) of 1865	September 1888	14	120
Insertion of a rule as clause 8 in section 9, chapter VII, page 135 of—, specifying the cases in which processes are to be accompanied by English translation	October „	1	123
Additions made to page 153, chapter VIII, section 4 of—, regarding temporary license fee payments	„ „	8	128
Additions made to rule 21, section 4, chapter IX of—, regarding inclusion of a summary settlement in Collector's Land Revenue Report	December „	5	149
Substitution of certain paragraphs for note to register 20 on page 146 of—	January 1889	8	13
Insertion of a rule as rule 2 after rule 1, section XIII, page 57 of—, prescribing the procedure for payment of land revenue ...	March „	2	27-32
Insertion of a clause at the end of rule 4, section IV, chapter IV, page 53 of—, exempting deed of redemption from stamp duty	„ „	6	35
Addition of a clause in rule 29 (subject 41) of—, page 170, enjoining to notice the state of library in Commissioner's Land Revenue Report	May „	6	49
Registers Nos. 58 and 59 added to the list of registers given in chapter VIII, section 3, page 140,—	July „	9	73-74
Corrections made in rule 2, section 11, chapter II, page 17 of—, regarding institution of suits	August „	2	75
Registers Nos. 60 to 67 added to sections III and IV, chapter VIII of—, ...	July „	6	77
Corrections made in rule 1, section VII, chapter VII, page 129 of—, regarding service of processes in Revenue Courts ...	September „	2	81
Rule 12, section XV, page 69 of—, regarding suspension of revenue, amended	October „	2	99
Addition made to rule 34, section IV, chapter IX, returns (page 171) of—, regarding securities given by Excise officers	December „	10	124
Books, Catalogue of—Revision of—*Vide* "Library."			
Canal Tolls—			
Exemption of officers and vessels from payment of— ...	May 1888	4	48
Certificate(s)—			
Amount covered by—to be shown in a statement to be submitted with Commissioner's Annual Report—*Vide* "Report, Annual."	April „	12	59
Dispensing with Commissioner's orders to authorize Managers of Wards' estates to file—for arrears of rent	August „	3	96
Appeals in certificate cases on behalf of Wards' estates should be made without reference to higher authority than Collector	August „	3	96
Collector can postpone the issue of a—	July „	3	82-83
Procedure subsequent to disposal of petition of objections in—cases	July „	3	82-83
Issue of—should be postponed for trifling default at one kist which may be made good at the next, in cases of recurring demands, such as road and public works cesses, &c. ...	June 1889	1	57-58

SUBJECT.	Month and year.		No.	Page.
Certificate(s)—*concluded.*				
Collectors authorized at their discretion to remit costs of realization in—cases. It should be stated annually in report on Public Demands Recovery Act how this discretion has been exercised	June	1889	1	57-58
Great caution should be used in the issue of—for demands which would have been amicably realized				
Deferring of—in petty cases in which the demand does not exceed Re. 1 per kist. Certificates could be taken once in 2 years				
Should not be issued where questions of right or title are concerned	,,	,,	3	59
Return No. LV of—issued for realization of cesses prescribed	July	,,	2	66-67
	August	,,	Erratum.	75
Figures how to be entered in return No. LIV	July	,,	7	71
Interest falling due after—have been made cannot be realised under them	August	,,	3	75-76
Certificate Procedure Manual, 1888—				
Substitution of a rule in place of clause 13 of the—regarding the procedure to be followed in dealing with court-fee stamps given in payment of process fees	July	1888	1	81
Substitution of certain rules for rules 4 and 5, section 1, page 15 of—	,,	,,	3	82-83
Corrections made in rule 9, section 2, page 16 of— ...	August	,,	2	95
Addition of a rule as rule 3A, section 5, page 27 of—and a note to register regarding procedure to be observed in exercising check over registers 9 and 10. Similar corrections made in other Manuals of which—forms a part	May	,,	3	47
Corrections made in line 6 of note to section 12, Act VII (B.C.) of 1880, at page 7 of—and in other Manuals ...	,,	,,	Erratum.	51
Insertion as clauses 5A and 5B on page 18, section III of—, regarding remission of costs and postponement of issue of certificates	June	1889	1	57-58
Addition of a clause to rule 22, page 21 of—, regarding caution to be exercised in the issue of certificates for demands which could have been amicably realised				
Insertion of a rule as rule 22A in section III, page 21 of—, prohibiting the issuing of certificates where questions of right or title are concerned	,,	,,	3	59
Certificate Work—				
For collection of cess revenue should receive special attention of local officers	October	,,	1	99
Cess Annual Report—				
Vide "Report, Annual."				
Cess Manual, 1888—				
Corrections made in line 2, page 73 (clause 2 of section VIII) of—	June	1888	3	67-68
Addition of a clause at the end of paragraph 1 of instructions for preparation of register I in appendix B, page 86 of— ...	,,	,,	4	68
Addition of a rule as clause 41, section II, page 65 of—, regarding assessment of estates when a tenureholder pays a higher rent to the zemindar than he receives from the ryots ..	,,	,,	5	68-69
Corrections made in page 130 of—	August	,,	2	95
Modification made in rule 9, section VI, page 72 of—, regarding purchase of court-fee stamps from Collector's permanent advance	September	,,	3	110

SUBJECT.	Month and year.	No.	Page.
Cess Manual, 1888—*concluded.*			
Alterations and additions made in clause 5, section 1, page 55 of—, regarding Government share of the cost of revaluation...	September 1888	13	119-20
Corrections made in clause 6, section XII, page 78, and in question 75 of the questions for use of officers inspecting cess office at page 114 of—	" "	15	120
Insertion of a rule as rule 5 in section VII, page 72 of—, exempting Sone canal lands held by Government from the operations of Cess Act	December "	2	143
Insertion of a rule as rule 6, section VII, page 72 of—, exempting certain canal lands from the operations of Cess Act Corrections made at page 2 of—in line 2 of note to section 2 of the Cess Act	February 1889	1	19
Insertion of a note to clause 2 at the end of section 44 of Act IX (B.C.) of 1880 on page 16, part II, chapter III of—, directing to defray the cost of service of notices under this clause from Road Cess collections	" "	2	19
Addition of a clause at the end of rule 29, page 62 of the—, directing that no officer below a Commissioner is authorised to remit a fine	May 1888	2	46
Return No. LV entered in the list of returns in—	July 1889	2	66-67
Insertion of a rule as rule 3A in section VII, page 72 of the—, exempting all railway lands from the operations of the Cess Act	" "	6	71
Cess Periodical Returns—*Vide* " Periodical Returns."			
Cess Returns—*Vide* " Returns, Cess."			
Cess, Road—			
Collectors on behalf of District Boards should apply to Government for its contribution to local fund within a twelvemonth of the period to which the demand relates	June 1888	2	67
Cess, Road and Public Works—			
Insertion of a heading between the columns headed " Demand" and " Balance" in—statement of demands, &c., at page 167 (rule 17, subject 16) of Board's Rules, Miscellaneous Volume, and striking out of certain words in lines 3 and 4 from the bottom of the page ... ... Insertion of a rule as 17A at foot of page 167 of Miscellaneous Volume of Board's Rules regarding the number of revenue money-orders received and rejected in each district ... Collection of—on julkars—*Vide* " Julkars."	July "	2	81-82
Circular Order(s)—			
No. 13 of December 1887, superseded	January "	14	13-14
Paragraphs 3 to 4 of Board's— No 1 of September 179, cancelled	February "	7	17
Commissioners authorized to issue—	April "	10	58-59
Addition made to—No. 13 of January 1888	" "	13	59
Alteration made in the rules for refund of the value of impressed court-fee stamps and of court-fee adhesive labels ...	May "	6	62
Alterations made in Board's—No. 2 of September 1881 ...	June "	9	76
Addition made to Board's—No. 10 of August 1888 regarding non-payment of license fees on due date	February 1889	11	25

SUBJECT.	Month and year.	No.	Page.
Circular Order(s)—*concluded.*			
Substitution of a clause for clause (*c*) of paragraph 3 of the Board's—No. 51B, dated 31st August 1888, and No. 5 of September 1888, regarding re-distillation of liquor ...	April 1889	2	37
Cancellation of Board's—No. 23B, dated 19th April 1886, and No. 8 of April 1886	" "	7	41
The words "Excise Commissioner" for "Commissioner" to be substituted in the Board's—and rules	June "	6	62
Board's—No. 10 of December 1882 superseded regarding adjustment of certain items of receipts and charges in excise accounts	" "	8	62-63
Rules contained in Board's—No. 26B, dated 12th July 1887, and No. 6B, dated 13th February 1888, as relate to choor ganja, rescinded	September "	7	94-95
No. 3 of June 1884, cancelled	" "	8	95-96
Class B lands relinquished by Railway and sold rent-free—			
Should be entered in Cess Register I	June 1888	4	68
Clerks—			
Duties of excise—attached to sub-divisions	September "	8	115
Collections of Cess—			
Local officers should exert themselves to show good—in the annual report of 1889-90	October 1889	1	99
Commissioner of Excise—			
Appointed for Lower Bengal	June "	6	62
Empowered to appoint., remove and transfer inspecting officers	September "	8	95-96
May suspend Inspectors	September "	8	95-96
Pass travelling allowance bills	September "	8	95-96
Grant leave	September "	8	95-96
Authorized to sanction refunds in excise cases	October "	7	109
Commissioners of Revenue—			
Ceased to exercise any control over excise matters ...	June "	6	62
Communications—			
All—should commence with a reference to previous correspondence whenever there has been any	" "	5	61
Contingent Charges—			
How to be incurred. Travelling allowance should be drawn in bills separate from contingencies	May 1888	1	61
Contract, Indigo—			
Liability of—to stamp duty	May 1889	10	52
Copies of Collectorate Documents—			
Authenticated—required for filing in Government civil suits how to be made. Additions made in section VI, chapter XI, volume I of Board's Rules	January 1888	9	7
Copying fees—*Vide* "Fees"			

SUBJECT.	Month and year.	No.	Page.
Counting of Stamps—			
Rule for—	April 1888	6	55
Court-fee Stamps—			
Punching of—payable on account of processes sent for service from one district to another—	March „	13	52
Vide "Stamps."			
Court of Wards—			
Power of—to make gifts of lands—*Vide* "Gift of lands."			
Court of Wards' Department—			
Additions and alterations made in rule 8 (*l*) and 8 (*o*), section 1, pages 36 and 37, and rule 25, section IV, page 51 of Wards' Manual, 1888, regarding the authority of the several officers under the control of the—	August „	8	100-1
Criminal Prosecutions—			
Rules regarding—instituted against or by Government officers before any court, and payment of fees to Government Pleaders	September „	4	110-13
Deed of Redemption—*Vide* "Redemption, Deed of."			
Deposits for protection of estates from sale—			
Registers 13 and 14,—, amended	March „	4	45-46
Destruction of Records—*Vide* "Records—Destruction of."			
Diary—			
Form of—to be kept by the officers in charge of a distillery	January 1889	4	5
Particulars of every distillation to be entered separately in it by the officer in charge of a distillery	June „	9	63
To be kept by each inspecting officer of the Excise Department	September „	8	95-96
Discount—			
Allowed on purchases of court-fee stamps of the total value of Rs. 25 and upwards at one time	April 1888	4	54
Distillery—			
Corrections made in question 16 of—inspection in form No. XXIII	June „	8	75
Use of proper storing vessels in a—	July „	11	93
Inspection of—	„ „	12	94
Rules regarding re-distillation of spirits	September „	5	113-14
Registration of names of candidates for appointments to the charge of sudder distilleries	December „	8	152
Officers in charge of a—to keep diaries	January 1889	4	5
Druggists' Permits—			
Are not required for the possession and sale by medical practitioners for medicinal preparations or other admixtures of opium imported from Europe	October 1888	9	129

SUBJECT.	Month and year.	No.	Page.
Druggists' Permits—*concluded.*			
In the annual excise settlement reports the number of—issued to be noted in future by district officers, and a statement showing the number of—issued in each district during from 1885-86 to 1888-89 to be submitted direct to Board by 1st February 1889	October 1888	9	129-30
Duty—			
On round and choor ganja raised from Rs. 4 to Rs. 5 in the Orissa Division from 1st January 1888	February "	24	30-31
Increase in the rates of—on choor ganja	September "	7	94-95
Duty on Rum—*Vide* "Excise" and "Rum."			
Enrolment of Revenue Agents in North-Western Provinces—*Vide* "Revenue Agents."			
Erratum—			
To Board's circular order No. 10 of February 1888 ...	April "	...	57
To Certificate Procedure Manual	May 1889	...	51
Excise—			
Forms of passes to protect exciscable articles in transit, prescribed	January 1888	13	11-13
Pass No. 16 for the conveyance of distillery liquor to a retail shop, prescribed			
Pass No. 34 for the protection of wholesale purchases of ganja from the producing districts for export, prescribed ...			
Pass No. 36 for the protection of purchases of ganja from the producing districts for retail consumption, prescribed ..			
Pass No. 44 for the transportation of ganja from a warehouse to a retail shop, prescribed			
Pass No. 45 for the importation of charas, prescribed ...			
Duty on round and choor ganja raised from Rs. 4 to Rs. 5 in the Orissa Division from 1st January 1888	February "	24	30-31
Procedure laid down for officers trying—cases who are vested with the powers of a Collector under section 4 of Act VII (B.C.) of 1878	" "	25	32
Correction made in the form of register No. 70, prescribed in Board's circular No. 3 of September 1886	March "	7	48
Insertion of a word in the 11th condition of outstill license form No. 25 on pages 150 and 151 of—Manual, and pages 386 and 387 of Board's Rules, volume I	" "	12	51
Correction made in clause 4, section VIII on page 92 of the—Manual	" "	14	52
Substitution of certain words in line 7, clause 18, section III of—Manual, and in line 4, clause 18, section III, chapter XV of Board's Rules, volume I	April "	5	54
Additions made to the license form No. 42 on pages 164 and 165 of the—Manual	" "	13	59
Payment of rewards for detection of opium smuggling ...	May "	8	65
Corrections made in the form of return No. 14, and in question 16 for distillery inspection form No. XXIH given in appendix C, page 185 of—Manual	June "	8	75
Prompt payment of rewards in —cases to police officers ...	" "	9	76
Payment by money-orders of excise revenue into the treasuries by *abkars* direct	" "	14	80
Sanction of Commissioner to be sufficient for the issue of combined licenses	July "	6	87-89

SUBJECT.	Month and year.	No.	Page.
Excise—*continued.*			
Sanction of Commissioner to be sufficient for the withdrawal of powers from a Sub-divisional Officer in respect of the administration of ganja—	July 1888	6	87
Collector to be competent to authorise Sub-divisional Officers or other trustworthy excise officers to receive payment of ganja duty and ganja passes			
Collector to make his own arrangement for transmission to the Opium Agent, Patna, when confiscated opium found too large to be sent by parcel post	,, ,,	6	87-89
Statement giving an abstract of receipts and expenditure of ganja at each registered warehouse to be submitted monthly instead of fortnightly			
Distillers to use proper storing vessels, such as glass or porcelain jars and wooden casks	,, ,,	11	93
Instructions for inspection of distilleries	,, ,,	12	94
Date fixed for the submission of monthly return No. VA of excise licenses cancelled or surrendered	,, ,,	13	94
Heavy fines to be inflicted in cases of smuggling of outstill liquor. Substantial rewards to be given to persons instrumental in securing convictions	,, ,,	14	94
Defaulters of license fees how to be reported	August ,,	10	103-4
Correction made in the form of inspection report No. XXIH ...	,, ,,	11	104
Rules regarding re-distillation of spirits in distilleries ...	September ,,	5	113-14
Subordinate officers of—Department to meet and consult the Board's Special Deputy Collector when he visits a district ...	,, ,,	7	115
Duties of—clerks attached to sub-divisions, defined ...			
Travelling allowance to sub-divisional—clerks for visiting shops, &c., according to the sanctioned rates	,, ,,	8	115
Inspectors to examine the diaries of the sub-divisional—clerks			
Return No XIVA. Petty cases of opium smuggling to be submitted half-yearly and not quarterly	,, ,,	9	116
Druggist's permits are not required for the possession and sale by medical practioners for medicinal preparations or admixtures of opium imported from Europe			
Reduction of the fee for a license for the sale of poppy-heads and for a druggist's permit respectively	October ,,	9	129
Reduction of the fee for a duplicate of a license for the sale of poppy-heads and of a druggist's permit from Rs. 2 to annas 8 only			
Rate of—duty fixed on rum from 1st September 1888 ...	,, ,,	10	130
Shajehanpore rum and the rum manufactured by Messrs. Ahmuty & Co. to be sold by persons holding licenses for the sale of imported liquor	November ,,	5	139
Additions made to the conditions in license forms Nos. 3 to 6B regarding sale of Shajehanpore rum and Albion rum ...			
Amended form of settlement report of—shops. Date fixed for its submission	,, ,,	6	139
Return No. LIV, Work done by—Inspectors, prescribed ...	,, ,,	9	141
No officer below the rank of a canoongoe on Rs. 50 a month to be appointed to a distillery	December ,,	8	151
Qualifications of officers to be put in charge of sudder distilleries			
Opening of a register in Board's office of eligible candidates for appointments in sudder distilleries	,, ,,	8	152
Appointments to the charge of sudder distilleries not to be made without Board's sanction	,, ,,	8	151
Blank pages to be added at end of the "Register of account for holders of outstills" for record of remarks of inspecting officer visiting an outstill	,, ,,	9	152
Form of diary to be kept by the officer in charge of a distillery, prescribed	January 1889	4	5

SUBJECT.	Month and year.	No.	Page.
Excise—*continued.*			
Printed account form instead of account book in form 25 to be kept at the shop, where the liquor is sold in cases where two or more outstill shops are supplied with liquor manufactured in one still	January 1889	5	6
Inspecting officer how to examine the accounts			
Statistics to be collected by excise inspecting officers ...	" "	9	13
Instructions issued for the settlements of outstills and shops for the sale of country liquor for 1889-90	" "	10	13
How calculations to be made for restricting the capacity of vats	" "	11	16
Addition made at the end of condition III of license form No. 42 on page 164 of Excise Manual	" "	12	16
Omission of a word in line 5, clause 25, section III, page 80 of the Excise Manual, and in line 3 of condition 4 (*f*) of the notification form No. 2 on pages 126-129 of the—Manual			
Addition made in line 3 of clause 25 and in line 4 of condition 4 (*f*) of the notification form No. 2 on pages 126—129 of the Excise Manual	" "	13	16-17
Omission of a word in line 5 of condition 7 (*f*) of the form of notification for use in Calcutta on pages 126-29 of the Excise Manual, and certain additions made in the same line ...			
Inspecting officer to be supplied with standard measures for testing vat and still capacity			
Every district officer and officer in charge of a distillery to be supplied with one set of Sike's hydrometer with tables, &c. ...	February "	3	19-20
Statement showing the number of standard measures and Sike's hydrometers in stock to be submitted to Board			
The district and the period to which the inspection of distilleries relates to be specified at the top of the half-yearly inspection report in form No. XXIH	" "	5	21
Limit fixed for upset price of the license of outstills ...	" "	6	21
Instructions for submitting revised settlement proposals for outstills	" "	7	21
Instructions for the settlement of tari shops for next year ...	" "	12	25
Additions made to condition VI of license form No. 3, appendix A, page 13 of the Excise Manual of 1884; to condition XII of forms Nos 4, 4A and 4B, and condition IX of the Board's form 6A, appendix A, pages 131, 132, 133 and 136, and to condition VI of form 6B, page 136 of the Manual ...	March "	3	33
Form of daily account book to be kept by imported-liquor vendors, prescribed			
One seer to be taken as equivalent to 80 tolas in all statements submitted to Board	" "	4	33
When an outstill is closed, measures to be taken to prevent the still being clandestinely worked	" "	9	36
Changes made in the table of rates of selling price of excise opium given in clause 10 of the Board's subsidiary opium rules	April "	6	41
Graduated scale of fees laid down for late-closing licenses ...	" "	7	4
Form of pass for the export of wine, beer and spirits, prescribed	" "	8	43
In final settlement reports of excise shops, the price at which they were settled to be stated	" "	9	44
Appointment of an Excise Commissioner for Bengal. Commissioners ceased to exercise any control over—matters. The words "Excise Commissioner" to be substituted for "Commissioner" in Board's rules and circular orders	June "	6	62
Distribution of rewards up to Rs. 100 in—cases by whom to be made	" "	7	62
Revised memorandum of adjustment of certain items of receipts and charges in excise accounts issued	" "	8	62-63
Particulars of every distillation to be entered separately in the diary kept by the officer in charge of a distillery ...	" "	9	63

SUBJECT.	Month and year.	No.	Page.
Excise—*concluded.*			
Substitution of certain notes in place of those given at foot of the form of register No. 70 (new No. 51)	July 1889	4	68-69
Price fixed for the sale of the account book kept by imported-liquor vendors	" "	5	69
Rules regarding the packing of ganja apply to sidhi purchased for export	August "	4	76
Replies to Board's circular No. 19B, dated 25th February 1889, to be sent by Collectors direct to the Commissioner of Excise	September "	4	92
Rules for importation into Bengal of spirits manufactured at Shajehanpore, modified	" "	6	93-94
Increase in the rates of duty on choor ganja	" "	7	94-95
Rules for the guidance of inspecting officers of the Excise Department	" "	8	95-96
Monthly return showing the work done by the excise inspecting and detective officers, prescribed	" "	8	98
Form of monthly statement of excise cases prosecuted, prescribed	" "	8	97
Addition made to rule 2 of the Board's subsidiary opium rules, regarding the introduction of the counterfoils to excise licenses Introduction of the system of counterfoils for opium licenses as for all other—licenses	" "	9	98
Changes made in the revised rules framed by Government under the Opium Act, 1878	October "	5	109
Instructions regarding the surrender of excise licenses under section 30, Act VII (B.C.) of 1878	" "	6	109
Excise Commissioner authorised to sanction refunds in—cases ..	" "	7	109
Closing hours for shops, fixed	" "	8	110
Instructions for settlement of shops where imported liquor or country-made rum comes into competition with outstill liquor	November "	5	115
Correction made in the heading of column 14 of the statement of outstills annexed to Board's circular order No. 1217B, dated 18th September 1889, ...	December "	2	119
Omission of certain words from rule 12 of the Board's Subsidiary Opium Rules	" "	3	119
Date fixed for submission of monthly statement of—cases ..	" "	4	120
Abolition of register No. 51	" "	5	120
Advance fees levied at the time of the annual settlement how to be shown in returns	" "	8	123
Discontinuance of license to representative of a deceased licensee	" "	9	123
Excise Manual, 1884—			
Addition made at the end of condition III of license form No. 42 of—	January "	12	16
Alterations made in section XVII of—regarding enhancement of duty on round and choor ganja in the Orissa Division ...	February 1888	24	30-31
Corrections made in clause 4, section VIII, on page 92 of— ...	March "	14	52
Substitution of certain words in line 7, clause 18, section III of—	April "	5	54
Addition made at the beginning of clause 11, section II on page 72 of—	May "	4	62
Omission of certain sentences of clause 8, section II, on page 71 of— ... ... Insertion of certain words in the beginning of rule (IV), clause 10, section II, on page 72 of— ... ... Substitution of certain words in paragraph 2 of the auction notification forms for use in Calcutta, in appendix A of— ...	June "	7	75
Correction made in question 16 for distillery inspection form No. XXIII, given in appendix C, page 185 of— ...	" "	8	75
Alterations made in Board's circular order No. 2 of September 1881 on page 173 of—	" "	9	76

SUBJECT.	Month and year.	No.	Page.
Excise Manual, 1884—*continued.*			
Modifications made in clause 16, section II, and clauses 58 and 59, section XVII, on pages 78 and 119, respectively, of the—	July 1888	6	87-88
Omission of certain words from line 7 of clause 51 on pages 117 and 118 of—			
Additions and alterations made in forms 37, 40 and 41 on pages 159, 162 and 163, respectively, of—	,, ,,	6	87-89
Form of register 15D (on account of the spirits intended for re-distillation) prescribed and added on page 142 of— ...	September ,,	5	114
Alterations made in clause 22, section II, on page 97 of— ...			
Addition made to clause 19, section III, on page 79 of—requiring the attendance of treasury poddars at excise sales ...	,, ,,	10	116
Additions made to page 146 of—regarding temporary license fee payments	October ,,	8	128
Insertion of Government notification fixing the rate of excise duty on rum on page 176 of—	,, ,,	10	130
Corrections and additions made on pages 106 and 107 in section XV of—, regarding settlement of pachwai licenses and home-brewing of pachwai			
Insertion of rule 4A in section XV, page 106 of—, regarding settlement of pachwai licenses	November ,,	3	136
Substitution of a new rule 10 for rule 10 in section XV, page 107 of—, regarding brewing pachwai for home consumption			
Insertion of a rule as rule 11 in section XV, page 107 of—, regarding pass for possession of undiluted pachwai ...			
Insertion of a rule as rule 12 in section XV, page 107 of—, regarding new forms of passes for possession of pachwai ...	,, ,,	3	137
Addition made to rule 1, section V of—, regarding sale of Shajehanpore rum and rum manufactured by Messrs. Ahmuty and Co.	,, ,,	5	139
Form of settlement report of excise shops as given in clause 30, section III, page 75 of—, amended	,, ,,	6	139
Omission of a word in line 5, clause 25, section III, page 80 of—, and in line 3 of condition 4(*f*) of the notification form No. 2 on pages 126—129 of—			
Addition made in line 3 of clause 25 and line 4 of condition 4(*f*) of the notification form No. 2 on pages 126—129 of the—	January 1889	13	16-17
Omission of a word in line 5 of condition 7(*f*) of the form of notification for use in Calcutta on pages 126—129 of the —, and certain additions made in the same line			
Additions made to condition VI of license form No. 3, appendix A, page 13 of the—; to condition XII of forms Nos. 4, 4A and 4B, and condition IX of the Board's form 6A, appendix A, pages 131, 132, 133, and 136, and to condition VI of form 6B, page 136 of the—	March ,,	3	33
Addition made after rule 8, section VIIB, page 92 of—, regarding rate of rent to be charged on the spirit stored in the excise godown	,, ,,	8	36
A condition corresponding to clause 25, section III of the Board's Excise Rules to be inserted in the form of license No. 27 for the sale of pachwai given on page 153 of— ...	April ,,	5	41
Cancellation of Board's circular orders No. 23B, dated 19th April 1886, and No. 8 of April 1886, Rule VII of clause 5A, section V, on page 83 of the—to stand as it did before the issue of those orders	,, ,,	7	41
Alterations made in rule VI of clause 5A, section V on page 83 of—laying down graduated scale of fees for late-closing licenses	,, ,,	7	42
Addition made to clause 6, section V, page 83 of the Board's—, prescribing a form of pass for the export of wine, beer and spirit	,, ,,	8	42
The words "Excise Commissioner" to be substituted for "Commissioner" in the rules of the—and Board's circular orders	June 1888	6	62

SUBJECT.	Month and year.	No.	Page.
Excise Manual, 1884—*concluded.*			
Changes made in the rules of—for the inspection of district offices	July 1889	8	71-73
Additions made to clause 23 of section VI and clause 30 of section XI on pages 87 and 98, respectively, of— ...	August "	7	60
Addition made to clause 10, section XVI (page 109) of— ...	" "	4	76
Alterations made in section XVII of—regarding duty on choor ganja	September "	7	94-95
Addition made to rule 13, section II (page 73) of—regarding discontinuance of excise license on the death of a licensee ...	December "	9	123
Exemption from the operations of Cess Act—			
Lands held by Government for Orissa canals and Midnapore and Hidgillee Tidal canals	February "	1	19
All railway lands	July "	6	71
Fees—			
Copying—reduced from 4 annas to 3 annas per folio. Necessary corrections made in the rules in section VIII of the Records Manual, 1888	August 1888	5	77
For making copies of authenticated documents. Corrections made in rule 4, section IX, chapter VII, page 135 of Board's Rules, 1888, regarding—	" "	5	99
Payment of—to Government pleaders. Rules regarding— in cases of criminal prosecutions instituted against or by Government officers before any court	September "	4	110-13
Payable on application for deposit of rent under the Court Fees Act, 1870, remitted	" "	12	119
Fees on Druggists' Permits—*Vide* "Druggists' Permits."			
Fees on Poppy-heads—*Vide* "Poppy-heads."			
Fine (s) –			
Realized in excise cases how to be disposed of by the trying officers vested with the powers of a Collector	February "	25	32
No officer below a Commissioner is authorized to remit a—levied under the Cess Act	May "	2	46
Addition of a note as note 3 to section 30 on page 14 of the Land Registration Manual, 1889, regarding—imposed under section 31 of the Land Registration Act	April 1889	4	40-41
Form (s)—			
Of certain passes prescribed with a view to protect exciseable articles in transit	January 1888	13	11-13
Of pass No. 16 for the conveyance of distillery liquor to a retail shop, prescribed			
Of pass No. 34 for the protection of wholesale purchases of ganja from the producing districts for export, prescribed	" "	13	11
Of pass No. 36 for the protection of purchases of ganja from the producing districts for retail consumption, prescribed ...			
Of pass No. 45 for the importation of charas, prescribed ...			
Correction made in the—of register No. 70 given on page 180 of Excise Manual	March "	7	48
Revised—of half-yearly return No. XXIC (prosecutions for offences against the stamp laws), prescribed	May "	10	65
Substitution of a—for form XIX prescribed by rule 5 of the Board's subsidiary revised opium rules	July "	6	87-89
Instructions for printing docket and other—supplied to local officers	August "	4	96

SUBJECT.	Month and year.	No.	Page.
Form(s)—*concluded.*			
Of register 15D (on account of the spirits intended for re-distillation), prescribed	September 1888	5	114
Addition indicated in Board's circular order No. 66B, dated 26th November 1888, to be made in the—now in stock or in course of supply by the Superintendent of Stationery ...	February 1889	4	21
Of revenue money-order—*Vide* "Money-order, Revenue."			
Of security bond—*Vide* "Security Bond."			
Ganja—			
Duty on round and choor—raised from Rs. 4 to Rs. 5 in the Orissa Division from 1st January 1888	February 1888	24	30-31
Increase in the rates of duty on choor—	September 1889	7	94-95
General Register of Survey Records—*Vide* "Survey Records, &c."			
Gift of Land—			
Court of Wards has no power to make a—belonging to wards for construction of roads	June "	2	58
Government buildings—			
Officers of Government prohibited from utilizing—to their own pecuniary advantage	July 1888	8	91-92
Government contribution to Road Cess Fund—*Vide* "Cess, Road."			
Government Estates—			
Sale of—*Vide* "Sale."			
Alterations made in section III, chapter III of Board's Rules, 1888, and in section 1, page 3 of Revenue Officers' Manual, regarding—	" "	5	86-87
Consolidation or subdivision of—			
Upset price to be fixed at time of sale of—			
Sale advertisement of—			
Government officers—			
Prohibited from taking loans	" "	8	91-92
Prohibited to utilize Government buildings to their own pecuniary advantage			
Prohibited from taking other service while on leave with allowances	August "	1	95
Government share of the cost of re-valuation—			
Modification of Board's Circular order No. 2 of June 1888 regarding the—	September "	13	119-20
Grant of leases of Waste Lands—*Vide* "Waste Lands, &c."			
Grant of Waste Lands—			
Resolution of Government of India on the subject of—to native officers for distinguished military services	January 1889	1	1-2
Hindu Holidays—*Vide* "Holidays."			

SUBJECT.	Month and year.	No.	Page.
Holidays—			
Corrections made in the statement of Hindu—	May 1888	4	48
Hydrometers—			
Statement showing the number of standard measures and Sike's —in stock to be submitted to Board	February 1889	3	19-20
Indigo Contract—*Vide* "Contract."			
Inspecting Officers—			
Their duties ... ... / Appointment, removal and transfer ... ... / Travelling allowance ... ... / Leave ... ... / Statement of work done to be submitted ...	September „	8	95-96
Inspection(s)—			
Corrections made in question 16 of distillery—in form No. XXIH	June 1888	8	75
Of distilleries how to be made ... ... / To be constant	July „	12	94
Excise Inspectors to examine diaries kept by Excise clerks attached to sub-divisions	September „	8	115
Inspecting officer visiting an outstill to record his remarks regarding its general working	December „	9	152
Inspecting officer to examine the diaries kept by officers in charge of distilleries	January 1889	4	5
Inspecting officers how to examine the accounts kept in outstill shops	„ „	5	6
Statistics as to the strength and the price at which liquor is sold to be collected by Excise inspecting officers ...	„ „	9	13
Excise inspecting officers to be supplied with measures for testing vat and still capacity	February „	3	19-20
Summary of—of distilleries, &c., to be given in inspection report in form No. XXIH	„ „	5	21
Alterations made in the rules in the Excise Manual for the— of district offices	July „	8	71-73
By Collectors of their own offices to be made in an efficient and useful manner	November „	3	113-14
Inspection Report—			
Correction made in the form of—No. XXIH prescribed in Board's circular order No. 3 of September 1886 ...	August 1888	11	104
Inspection of Collectors' Offices—			
Should be regularly made by Collectors themselves ...	October „	3	124-25
Inspection of Treasury, Questions for the—			
Local officers should not make any alterations on their own authority in a form of—	„ „	6	127-28
Interest—			
Falling due after a certificate has been made cannot be realized under it	August 1889	3	75-76

SUBJECT.	Month and year.	No.	Page.
Julkars—			
Attention of Collectors drawn to Board's circular No. 5 of January 1884, directing to abstain from making collections for road and public works cesses on—	April 1888	3	54
Land Acquisition Rules—*Vide* "Acquisition of Land."			
Land Registration Manual, 1889—			
Addition of a note as note 3 to section 30 on page 14 of the—, regarding fines imposed under section 30 of the Land Registration Act	April 1889	4	40-41
Land Revenue—			
Payment of—by money-order—*Vide* "Money-order, Revenue."			
Procedure for payment of—	March "	2	27-32
Attention of all officers drawn to the importance of collecting—without loss or delay	November "	3	118-19
Lease—Of Mica Mines—*Vide* "Mica Mines."			
Leave—			
Substitution of rules for rule 4, section VIII (*d*), page 64 of Wards' Manual, 1888, regarding—to Government officers transferred to the Court	July "	1	65-66
Of Excise inspecting officers	September "	8	95-96
Addition of a clause to revised rule 4, page 64 of Wards' Manual, 1888, regarding—of Government officers transferred to the Court	November "	1	111
Leave of Ministerial Officers—Registers of—*Vide* "Registers."			
Letters—*Vide* "Communications."			
Library—			
Periodical revision of catalogue of books of mofussil office—at every 4th year enjoined	May "	6	49
Addition of a clause in rule 29 (subject 41) of Board's Rules, 1888, page 170, enjoining to notice the state of— ...			
License—			
Form of—for vend of postage stamps, embossed envelopes, &c., prescribed	August 1888	9	101-3
Form of—for manufacture of pachwai prescribed	November "	3	138
Graduated scale of fees laid down for late-closing— ...	April 1889	7	42
Introduction of the system of counterfoils for opium—as for all other excise—	September "	9	98
Surrender of excise—	October "	6	109
Discontinuance of a—to representative of a deceased licensee	December "	9	103
License Fees—			
List of defaulters of—prescribed	August 1888	10	103-4

SUBJECT.	Month and year.	No.	Page.
Loans—			
Officers of Government prohibited from taking—	July 1888	8	91-92
Managers of Wards' estates—			
Applications by—to settlement officers to be stamped ...	September „	2	110
Manuals—*Vide* "Certificate Procedure Manual," "Excise Manual," "Land Registration Manual," "Revenue Officers' Manual," "Salt Manual," "Stamp Manual," Wards' Manual," and "Waste Land Manual."			
Mica Mines—			
Promulgating the resolution of Government of India regarding the grant of leases for—in estates the property of Government in Gya and Hazaribagh	September 1889	3	82-91
Ministerial Officers—			
Dealing with accounts and money. Transfer of—	„ „	1	81
Making alterations in the rules in Revenue Officers' Manual relating to employment of—	„ „	5	93
Copies of orders punishing—or ordering them to retire should be given free of cost	June „	5	61
Money-orders—			
Payment by—of excise revenue into treasuries by *abkars* direct. Particulars to be given on the coupons	June 1888	14	80
Money-orders, Revenue—			
Instructions issued to stop the refusal of—issued for payment of land revenue, &c.	January „	4	2-3
Old forms of—to be used till the printing of new forms consequent on the changes in the system of payment of Government dues by—	March „	10	51
Insertion of a rule as 17A at foot of page 167 of Miscellaneous Volume of Board's rules regarding the number of—received and rejected in each district	July „	2	81-82
Native Officers—			
Grant of waste lands to—for distinguished military services ...	January 1889	1	1-2
Notice—			
Service of—under clause I, chapter V of the rules under the Bengal Tenancy Act—*Vide* "Bengal Tenancy Act."			
Under section 12 of the Tenancy Act not to be returned to the Registration Office	August „	7	100
Notice, Service of—			
Cost of—under clause 2 of section 44 of Act IX (B.C.) of 1880, to be defrayed from road cess collections	February „	2	19
Officers of Government—*Vide* "Government officers."			

Subject.	Month and year.	No.	Page.
Officers, Ministerial—*Vide* "Ministerial officers."			
Opium—			
Alterations made in the rates of selling price of excise— ...	April 1889	6	41
Order sheet or Ruidad—			
To be attached to each partition case	January "	6	7-8
Outstill—			
Inspecting officer visiting an—to record his remarks regarding its general working	December 1888	9	152
Pachwai—			
Amendment of the rules for the settlement of—licenses and the brewing of—	November "	3	136
Packing Cases—			
Discontinuance of submission to the Superintendent of Stamps of returns showing the sales of empty—which contained stamps	October "	7	128
Partitions—			
Submission by district officers of estimates of cost of—framed under section 39, Act VIII (B.C.) of 1876, dispensed with ...	May "	3	62
Partition Case—			
Order sheet or ruidad to be attached to each—	January 1889	6	7-8
Partition of Estates—Registers connected with the—*Vide* "Registers."			
Pass—			
Forms of certain passes prescribed	November 1888	3	137
Form of—for possession of pachwai prescribed	" "	3	137
Form of—for the export of wine, beer and spirit prescribed ...	April 1889	8	43
Pensions—			
Additions and omissions in sections III, IV, and V, chapter XII of Board's Rules, volume 1, regarding—	January 1888	5	3
Substitution of certain rules in place of sections II and III, chapter VI of Board's Rules, 1888, regarding the disbursement of political—	July "	4	83-86
Place and time at which, and the persons to whom,—are to be paid			
Transfer of payment of—			
Payment of arrears of—			
Personal appearance at time of payment of—. Exemptions and precautions			
Payment to an agent of pensioners of rank			
Arrears of—of deceased pensioners how to be paid ...			
Peons, Register of—*Vide* "Register 'M' of Peons."			
Permanent Advance—*Vide* "Advance, Permanent."			
Periodical Return(s)—			
No. XXIA—Settlements confirmed since survey, abolished ...	February "	6	17
No. XXIIIA abolished. Alterations made in section XVI, chapter V, Board's Rules, volume II, and in appendix to chapter III	" "	7	17

SUBJECT.	Month and year.	No.	Page.
Periodical Return(s)—*concluded.*			
No. XXXIX abolished. Alterations made in rule 1, section IV, chapter III, Board's Rules, volume 1, and in the list of returns	February 1888	8	17
No. XXXI. Alterations made in Board's Rules on the subject of annual—	" "	10	18-19
No. V struck out from the list of returns given in appendix to chapter XIII of Board's Rules, volume 1	" "	14	21
No. VB to be submitted to Board direct			
No. VII (Commissioner's business) abolished	" "	15	21
No. 53 prescribing cess. Revised statement of estates and tenures to be submitted with—	" "	18	23
No. II (Rent suits) is to be retained as a return to the Commissioners and not to Board	" "	21	24
No. XVI (Proceedings under the Sale law) abolished ...	" "	22	24
Substitution of certain rules for rules 2 and 3 in section XI, chapter IV of Board's Rules, volume 1, consequent on the revision of cess—	March "	3	33-45
No. XXIF (Demand, collection, &c., due to Wards' estates). Additions made to rule 8, section V, chapter IX, page 272, volume II of Board's Rules regarding—	April "	7	57
No. XXXII (Receipts and disbursements of the rate for management of Wards' estates, &c.) to be submitted direct to Board, and not through Commissioners	" "	8	58
No. XXXVII (Land used for public purposes) discontinued ...	" "	9	58
No. VIII (Collector's business) abolished	" "	10	59
No. VIIIA retained as a return to be submitted to Commissioner and not to Board	" "	11	59
No. XXIII (Stamp duty and penalty) to be submitted half-yearly instead of quarterly	May "	9	65
Revised form of half-yearly return No. XXIC (Prosecutions for offences against the Stamp laws), prescribed ...	" "	10	65
No. XIV. Corrections made in the form of table IV of the quarterly—	June "	8	75
No. VA. Date fixed for submission of—	July "	13	94
Discontinuance of the submission to Superintendent of Stationery of the consolidated—showing the sale-proceeds of boxes in which stationery, forms, &c., are sent	September "	6	114-15
Correction made in the list of—on pages 179 to 182 of Board's Miscellaneous Rules	" "	9	116
Discontinuance of the submission to the Superintendent of Stamps, Calcutta,—showing the sales of empty packing cases which contained stamps	October "	7	128
No. XXXIV (Cess quarterly) should include both estates and tenures. Addition of a clause as clause 2 to the foot-note under the form of—given on page 91 of the Cess Manual, 1888	November "	1	131
No. LIV. Work done by the Excise Inspectors, prescribed ...	" "	9	141
No. X. Directing district officers to submit—in amended form	December "	7	151
How stamp cases to be shown in return No. XXII	Ma 1889	8	50
Exclusion or inclusion of certain items of excise revenue from returns Nos. XIV, XXIX and XLII	June "	8	63
No. XXXI. Corrections made in text XXVIII of—, appendix I, page 94 of Wards' Manual, 1888	July "	Erratum.	65
No. LV of certificates issued for realization of cesses, prescribed	" "	2	66-67
	August "	Erratum.	75
No. LIV. Addition of a foot-note to certificate statement No. 17, stating how entries are to be made in it	July "	7	71
Revised form of annual stamp—No. XXXV, prescribed ...	December "	7	120-21
Revised form of half-yearly stamp—No. XXIII, prescribed ...			
Annual—No. XXXVI, so far as it relates to the securities of excise officers, to be submitted to Commissioner of Excise ..	" "	10	124
Nos. XIV and XLII. Consumption of spirits how to be shown in these—	" "	11	124

Subject.	Month and year.	No.	Page.
Petitions—			
Entry of—in register No. 27	January 1888	2	1-2
Petitions, Revenue—			
Substituting rules for rule 1, section IX, chapter VII, page 13 of Board's Rules, 1888, regarding the manner of receiving—...	August „	6	99-100
Petitions of Appeal—			
Against Commissioner's orders under section 2 of Act VII (B.C.) of 1868 are inadmissible. Pleaders warned for presenting such—	January „	1	1
Plans of land required for public purposes—			
Alterations made in the Land Acquisition rules regarding— ...	May „	9	51
Poppy-heads—			
Reduction of the fee for a license for the sale of—and for a druggist's permit respectively ... ... Reduction of fee for a duplicate of a license for the sale of—and of a druggist's permit from Rs. 2 to 8 annas only ...	October „	9	129
Postage Stamps—			
Rules for licensed vendor of —	August „	9	101-3
Power-of-Attorney—			
Substitution of certain clauses for clause 2, rule 4, page 67 of Revenue Officers' Manual, regarding attestation of general—filed in Collectorates	July „	10	93
Powers-of-Attorney, General—			
Substitution of a rule for rule 8 of section XII, chapter IX of Board's Rules, volume I, regarding the filing of originals or copies of—in Collectors' offices. Paper in which copies are to be made	January „	7	4-5
Price List—*Vide* "Staple food-crops and price list."			
Private Estates—Survey and record of rights of—*Vide* "Survey and record of rights."			
Processes—			
Received from other districts with vernacular roobakaris or under simple endorsements to be entered in register No. 28 (52)	February „	19	23-24
Court-fee stamps payable on account of—how to be punched ...	March „	13	52
Issued by administrative officers to any district the vernacular of which differs from that in which the process is written should be accompained by a translation in English ...	October „	1	123
Processes, Service of—			
Of revenue courts. Corrections made in rule I, section VII, chapter VII, page 129 of Board's Rules, 1888, regarding— ...	September 1889	2	81

SUBJECT.	Month and year	No.	Page.
Process Fees—Procedure to be followed in dealing with court-fee stamps given in payment of—*Vide* "Court-fee stamps."			
Promissory Notes—			
Attention of revenue officers drawn to India Government Resolution No. 6623, dated 15th December 1887, regarding the stamping of—	January 1888	11	8-10
Provincial, Municipal and Railway Debentures—Belonging to Wards' or Trust estates. Custody of—*Vide* "Wards' or Trust estates."			
Punches—			
Court-fee stamps payable on account of issue of processes how to be punched	March "	13	52
To be properly used and regularly oiled	November "	8	141
Sudder treasury to be supplied with a round punching instrument for punching receipt stamps	August 1889	8	80
Questions for Inspection of Treasury—*Vide* "Inspection of Treasury, &c."			
Railway Lands—			
Exemption of all—from the operations of Cess Act ..	July "	6	71
Records Manual, 1888—			
Striking out of heading III under class B in appendix III at page 29 of the—	July 1888	7	91
Substitution of the word "instituted" for "issued" in section V, rule 2 (1), page 11 of the—			
Corrections made in the rules in section VIII of the—owing to reduction of copying fees from 4 annas to 3 annas per folio	August "	5	77
Addition of a rule as rule 2A in section IX of—, empowering Commissioners to make distribution, accord executive sanction, and authorise transfers from one head to another of sums allotted by Board from record grant	October "	4	127
Addition of a clause at the end of rule 6, section IV, on page 9 of the—, regarding examination of records by record-keeper	November "	4	139
Corrections made in appendix III, page 29 of—under class B, heading 1	February 1889	9	23
Substitution of the word "two" for "four" at the end of line 11, rule 23, section VIII, page 20 of—	November "	4	114
Records, Classification of—			
Additions and alterations of certain words in rule 13, section IV; rules 7 and 8, section IVB; and rule 12, section VII of Board's Rules, volume I, regarding—	January 1888	8	5
Records, Destruction of—			
Re-insertion of words "matter of account" in Board's Rules, volume I, under class B, section IVB, Chapter XI, regarding—	March "	11	51

Subject.	Month and year.	No.	Page.
Record-room Grant—			
Commissioners empowered to make distribution, accord executive sanction, and authorize tranfers from one head to another of sums allotted by Board from—	October 1888	4	127
Redemption, Deed of—			
Exempted from stamp duty	March 1889	6	35
Refund of Stamp Duty—			
Rules for refund of value of impressed court-fee stamps and of court-fee adhesive labels	March 1888	8	48-50
Alteration made in the rules for—on impressed court-fee stamps and of court-fee adhesive levels	May ,,	6	63
Grant of refund of stamp fee paid in the shape of an impressed stamp for a license under the Petroleum Act, XIII of 1881, in the event of an application for such a license being refused	June ,,	10	76-77
Excise Commissioner authorised to sanction—in excise cases ...	October 1889	7	109
Register (s)—			
27. Entry of petitions in—	January 1888	2	1-2
1 (Estates under settlement). Substitution of a form for that now in use with respect to—in section IV, chapter XII, page 275 of Board's Rules, volume I	,, ,,	6	4
To be kept at sub-divisions. Omission of certain figures and words from rule 4, section I, chapter XII, page 270 of Board's Rules, volume I			
2 (of divisions in section III, chapter XII, page 271 of Board's rules). Removal of—from the list of current registers ...			
2 (of proceedings for the division of estates under Regulation XIX of 1814, in section IV, chapter XII, page 275 of Board's Rules), abolished	February ,,	3	15-16
2A (of partition of estates prescribed). Substitution of certain words in rule 19, chapter III of Board's Rules, volume II, regarding—			
L (Confirmed partitions) omitted from the list of registers to be kept in Collector's office	,, ,,	4	16
24 (48) (of arrears due from defaulting proprietors and bidders), abolished			
19 (44) (of sales for arrears of revenue). Prescribing additional headings to—	,, ,,	5	16
15 (of appeals). Substitution of certain words in section IV, chapter XII of Board's Rules, volume I, page 277, regarding—	,, ,,	9	18
Preservation of—. Addition of certain headings after heading X in clause 3A, section I, chapter XII of Board's Rules ...	,, ,,	11	19
G. Corrections made in Board's Rules with a view to avoid delay in completing—	,, ,,	12	19-20
D (of intermediate mutations). Instructions for making entries in—	,, ,,	13	20
64 and 65. Alterations made in the heading of—	,, ,,	16	21
28 (52). Processes received from other districts with vernacular roobakaris or under simple endorsements to be entered in ...	,, ,,	19	23-24
A. District officers requested to insert at the head of zemindary account or estate ledger the number of estates in the general—	,, ,,	20	24
To be kept up in connection with road and public works cesses	,, ,,	23	25-30
3 (of resumptions). Additions made to section VII, chapter V, Board's Rules, volume II, regarding—	March ,,	1	33
10 and 37 (Applications under sections 10, 11, and 15 of Act XI of 1859, and general register of fees), abolished ...			
11, 12, and 12A (of separate accounts), amalgamated ...	,, ,,	4	45-46

Subject.	Month and year.	No.	Page.
Register(s)—*concluded.*			
13 and 14 (Deposits for protection of estates from sale) and of registry, amended	March 1888	4	45-46
M. of Peons removed from the list of registers prescribed by law to those prescribed by executive authority	" "	5	46
46, 47, 48, and 49 (Leave of Ministerial Officers) cancelled, and a new—, No. 46, substituted in their place	" "	6	46-47
Correction made in the form of—70—Miscellaneous receipts on account of Excise Department	" "	7	48
16 (40). Of applications for waste lands. Substituting certain headings of—	April "	1	53
17 and 18. Of waste lands available and not available for sale having been discontinued, it will be sufficient to note in—B, Part III, whether the land is or is not available for lease ...	" "	1	53
9 and 10. Procedure to be observed in exercising check over—	May "	3	47
I—Cess. All railway relinquished class B lands sold rent-free should be entered in—	June "	4	68
Form of—15D (on account of the spirits intended for re-distillation) prescribed	September "	5	114
A separate—49A of temporary and fair license-fee payment, prescribed	October "	8	128
Opening of a—in the Board's office of eligible candidates for appointment in the sudder distilleries	December "	8	152
20. Substitution of certain paragraphs for note to—on page 146 of the Board's Rules, 1888	January 1889	8	13
Prescribing a new—No. 57 in which registers to be preserved permanently should be entered	February "	10	23-25
58 and 59 prescribed	July "	9	73-74
60 to 67 added to sections III and IV, chapter VIII of Board's Rules, 1888—Miscellaneous volume	August "	6	77
51, abolished	December "	5	120
Registration—			
Under Act VII (B.C.) of 1876. Rules for improving the accuracy of—by means of executive action	September 1888	1	105-9
Rent—			
To be charged on the spirit stored in excise godown ...	March 1889	8	36
Rent, Deposit of—			
Fees payable on applications for—under the Court-Fees Act, 1870, remitted	September 1888	12	119
Rent-free Holdings—			
Paying direct to the Collector should be shown as estates in cess quarterly return No. XXXIV	November "	1	131
Report, Annual—			
Curtailment of—	March "	9	50
A statement in the form of Appendix No. XIA to Board's Land Revenue—to be submitted with Commissioner's—with an additional column showing the amount covered by certificates during the year	April "	12	59
Date of submission of Board's Land Revenue—altered from 31st July to 15th August	October "	2	123
Additions and alterations made in the rules in section III, Part I of Wards' Manual, 1888, for preparation of divisional and district—on wards' and attached estates	November "	2	131-33
Board's Cess—with Government Resolution thereon, circulated...	December "	3	143

Subject.	Month and year.	No.	Page.
Report, Annual—*concluded.*			
In dealing with subject 20 of Land Revenue—, local officers should give fuller explanations of outstanding balances and of cases pending under Act VII (B. C.) of 1880	February 1889	8	23
Board's Cess—for 1888-89, with Government Resolution thereon, circulated. Bad collections noticed. Local officers to exert themselves to show good collections in the next report. Special attention should be given to certificate work ...	October "	1	99
Resumptions—			
Additions made to section VII, chapter V, Board's Rules, volume II, regarding Register 3 of—	March 1888	1	33
Returns—*Vide* "Periodical Returns."			
Returns, Cess—			
Old—to be destroyed when a revaluation has been made ...	" "	2	33
Revaluation—			
Old cess returns are to be destroyed when a—has been made ...	" "	2	33
Revaluation, Government share of the cost of—*Vide* "Government Share, &c."			
Revenue, Payment of—by money-order—*Vide* "Money-Order Revenue."			
Revenue Agents—			
Rule 3 of the rules for qualification, admission and enrolment of—in the North-Western Provinces, circulated to district officers with instructions to indent on the Board for forms of register if they want them	January 1889	7	9-12
Revenue Agents, Enrolment and Renewal of certificates of—			
Additions and alterations made in certain words in sections III and IV, chapter XII, and rules 3 and 4, section IV, chapter X, and section IVB, chapter XI of Board's Rules, volume I, regarding—	January 1888	10	7 & 8
Revenue Money-Order—*Vide* "Money-order Revenue."			
Revenue Officers' Manual, 1888—			
Insertion of a rule as rule 10A in section XXIX, page 67 of—, regarding exemption of officers and vessels from payment of canal tolls	May "	4	48
Alterations made in section 1, page 3 of—regarding Government estates	July "	5	86-87
Substitution of certain clauses for clause 2, rule 4, page 67 of—, regarding the attestation of general powers-of-attorney filed in Collectorates	" "	10	93
Insertion of a clause after rule 8, section II, page 11 of— ...	August "	1	95
Additions and alterations made in section 1 (d), rule 8, page 7 of—	March 1889	5	35
Addition of a rule as rule 2, section XXVIII, on page 66 of—, regarding periodical revision of catalogue of books in district office library	May "	6	42

SUBJECT.	Month and year.	No.	Page.
Revenue Officers' Manual, 1888—*concluded.*			
Insertion of a rule as rule 12A in section XV, page 44 of—, directing that copies of orders punishing ministerial officers or ordering them to retire to be given free of cost ...	June 1889	5	31
Insertion of certain words in line 5, rule 1, section XXI, page 50 of—, stating that all communications should commence with a reference to previous correspondence whenever there has been any	" "	5	61
Insertion of rules 10, 11 and 12, after rule 9, section II, page 11 of—, regarding transfer of ministerial officers dealing with accounts and money	September "	1	81
Alterations made in the rules in—relating to appointment of ministerial officers	" "	5	93
Rule 3, section XXIII (page 56) of—, modified regarding the grant of refunds in excise cases	October "	7	109
Rewards—			
Officers trying excise cases, vested with the powers of a Collector, are authorised to distribute at once—out of fines realised in such cases in court, and the balance in cash to be sent to the treasury	February 1888	25	32
To persons for detection of opium smuggling ...	May "	8	65
Prompt payment of—, in excise cases to police officers ...	June "	9	76
To persons for detection of smuggling of outstill liquors ...	July "	14	94
Distribution up to Rs. 100 in excise cases by whom to be made	June 1889	7	62
Road Cess—*Vide* "Cess, Road."			
Rules—			
Counting of stamps under rule 32 of the—for the custody, supply and sale of stamps by whom to be made	April 1888	6	55
Modification made in the—for custody, supply, and sale of all kinds of stamps and stamped papers	May "	5	63
For licensed vendor of postage stamps	August "	9	101-3
For the guidance of inspecting officers of the Excise Department	September 1889	8	95-96
Addition made to rule 2 of the Board's Subsidiary Opium—, regarding the introduction of the counterfoils to excise licenses	" "	9	98
Changes made in the—under the Opium Act, 1878, consequent on the creation of the post of Excise Commissioner ...	October "	5	109
For Land Registration—*Vide* "Registration."			
Rum—			
Rate of excise duty fixed on—from 1st September 1888 ..	October 1888	10	130
Sale of—manufactured by Messrs. Abmuty & Co. ...	November "	5	139
Sale—			
Of waste lands. Alterations made in Board's rules, volume 1, sections III and IV, chapter XII, pages 272 and 278, regarding—	January "	3	2
Of Government estates to be sanctioned by Government only	May "	2	61
Of Government estates—*Vide* "Government Estates."			

SUBJECT.	Month and year.	No.	Page.
Sale, Annulment of—			
Before any recommendation is made for—of an estate, a deposit should be required of a sum sufficient to cover the claim for interest on the purchase-money, as also all intermediate payments of Government dues by auction purchaser ...	April 1888	2	53
Sales of Under-tenures—			
Addition of a note in Register No. 23 regarding—under Act VIII (B.C.) of 1865	September „	14	120
Sales for Arrears of Revenue—			
Register No. 19 (44) of—, prescribing additional headings to—...	February „	5	16
Substitution of certain words in the note under Register No. 19 regarding—	September „	14	120
Salt—			
Application of the provisions of the Bengal Salt Act VII of 1864 to all districts of the Lower Provinces	May „	7	63
Salt Manual—			
Addition made as rule 11A to section VIII of—regarding deficiency of salt in bond	March 1889	7	36
Securities—			
Procedure to be observed in claiming interest on or transferring to a new loan the Government—standing in the names of ward's predecessor	„ „	1	27
Security Bond—			
Substituting a form of—on pages 80 to 86 of Revenue Officers' Manual, 1888, to be adopted in cases in which security to be taken otherwise than in Government promissory notes ...	December 1888	4	144
Separate Accounts—			
Registers Nos. 11, 12 and 12A of—amalgamated	March „	4	45-46
Settlements—			
Collector's annual report on the conclusion of a summary—should be included in the paragraphs of his Land Revenue Report which relate to—	December „	5	149
Settlement of Excise Shops—			
Instructions issued for settlement of outstills and shops for the sale of country liquors for 1889-90	January 1889	10	13
Instructions for submitting revised settlement proposals for outstills	February „	7	21
Instructions for the settlement of tari shops for next year ...	„ „	12	25
In final settlement reports of excise shops the price at which they are settled to be stated	April „	9	44
Instructions for—where imported liquor or country-made rum comes into competition with outstill liquor	November „	5	115
Shops—			
Closing hours for excise—, fixed	October „	8	110

Subject.	Month and year.	No.	Page.
Short Signature—*Vide* "Signature."			
Sidhi—			
Rules regarding the packing of ganja apply to—purchased for export	August 1889	4	76
Signature—			
Native officers signing orders for payment of money should sign their names in full	December "	1	119
Sone Canal Lands—			
Held by Government to be exempted from assessment under the Cess Act	December 1888	2	143
Spirits—			
Rules regarding re-distillation of—in distilleries	September "	5	113-14
Rules for importation into Bengal of—manufactured at Shajehanpore, modified	September 1889	6	93-94
Stamps—			
Attention of revenue officers drawn to India Government Resolution No. 6623, dated 15th December 1887, regarding the stamping of promissory notes	January 1888	11	8-10
India Government Resolution regarding the liability of "suttas" to stamp duty under the Indian Stamp Act I of 1879	" "	12	10-11
Attention of revenue officers drawn to India Government Resolution No. 132, dated 11th January 1888, regarding refund of value of impressed court-fee—and of court-fee adhesive labels	March "	8	48-50
Punching of court-fee stamps payable on account of processes sent for service from one district to another	" "	13	52
Licensed vendors purchasing court-fee—of the total value of Rs. 25 and upwards are to receive discount	April "	4	54
Officer in charge of a local depôt defined. By whom the counting of—to be made	" "	6	55
Modification made in the rules for the custody, supply and sale of all kinds of—and stamped papers	May "	5	63
Alterations made in the rules for refund of the value of impressed court-fee stamps and of court-fee adhesive labels...	" "	6	63
Return No. 23 (stamp duty and penalty) to be submitted half-yearly instead of quarterly	" "	9	65
Revised form of half-yearly return No. 21C (prosecutions for offences against the stamps laws), prescribed	" "	10	65
Grant of refund of the stamp fee paid in the shape of an impressed stamp for a license under the Petroleum Act VIII of 1881, in the event of an application for such a license being refused	June "	10	76-77
Form of license for vend of postage stamps, embossed envelopes, &c., to be adopted	August "	9	101-3
Rules for licensed vendor of postage—			
Discontinuance of the submission to the Superintendent of Stamps, Calcutta, returns showing the sales of empty packing cases which contained—	October "	7	128
Attention of revenue officers drawn to the change in the numbering of returns Nos. 21C to 22 of prosecutions for offences against the stamp law	November "	7	140

SUBJECT.	Month and year.	No.	Page.
Stamps—*concluded.*			
Revenue officers to see that the punches are properly used and regularly oiled	November 1888	8	141
Payment of stamp duty on certified copies of registers of births, deaths, and marriages	January 1889	14	17-18
India Government Resolution regarding the liability of "Indigo Suttas" to stamp duty under the Indian Stamp Act I of 1879...	May "	10	52
Registers Nos. 58 and 59 prescribed	July "	9	73-74
Sudder treasury to be supplied with a round punching instrument for punching receipt stamps affixed on vouchers	August "	8	80
Substitution of a rule for rule 40 of the rules for the custody, supply, and sale of stamps of all descriptions	November "	7	118
Issue of over-printed stamp papers for copies to licensed vendors	" "	8	118
Valuations of estates in respect of which probates or letters of administration granted by Civil Courts	December "	6	120
Revised form of half-yearly stamp Return No. XXIII prescribed	" "	7	120-21
Revised form of annual stamp Return No. XXXV, prescribed ...	" "	7	120-21
Stamps, Court-fee—			
Substitution of a rule in place of clause 13 of the Certificate Procedure Manual, 1888, regarding the procedure to be followed in dealing with —given in payment of process fees ...	July 1888	1	81
In all cases the—to be affixed to the application for issue of processes and to remain with the application	" "	1	81
Applications by Managers of Wards' Estates to Settlement Officers are to bear—	" "	2	110
Cost of purchasing—for cess purposes to be met from the Collector's permanent advance which has been increased by Rs. 100	September "	3	110
Stamp Manual—			
Addition made to the end of Table II, Appendix C of Chapter VII, of—, regarding remission of stamp duty on an application presented by any person for the return of a document filed by him in any court or public office	January "	14	13-14
Rules 13, 13(*a*) 13(*b*) and 14 of section X of—, superseded by Indian Government Resolution regarding refund of value of impressed court-fee stamps, &c.	March "	8	48-50
Rule 15, section III, of—superseded	April "	4	54
Addition made to the end of Table II, Appendix C of Chapter VII of—, regarding remission of stamp fee on application for the deposit of rent, in respect of which a fee is paid under section 61(2) of the Bengal Tenancy Act VIII of 1885 ...	September "	11	116
Addition made to the end of Table I, Appendix C of Chapter VII of—, regarding remission of stamp duty on instruments of the nature of a memorandum or agreement furnished to or made or entered into with the Public Works Department by contractors for the due performance of their contract	April 1889	1	37
Addition made to the end of Table II, Appendix C, Chapter VII of—, regarding reduction of stamp duty of a plaint for a suit for the possession, or to enforce a right of preemption in respect of a fractional share of a part of an estate paying annual revenue to Government under a settlement which is not permanent and recorded in the Collector's register as separately assessed with such revenue	May "	7	50

SUBJECT.	Month and year.	No.	Page.
Staple Food-crops and Price-list—			
Chapter II of the rules prescribed under sub-section 5, section 190 of the Tenancy Act, relating to—, republished ...	June 1888	6	70-74
Stationery—			
Instructions for printing docket and other forms supplied to local officers	August "	4	96
Discontinuance of the submission to the Superintendent of Stationery of return showing the sale proceeds of boxes in which stationery, forms, &c., are sent	September "	6	114-15
Sub-divisional Treasuries—			
Sub-Deputy Collectors should be in charge of—during the absence of Sub-divisional Officers on tour. Arrangements to be made by Sub-divisional Officers to keep the—open in sub-divisions where there are no Sub-Deputy Collectors ...	November 1889	6	117
Sudder Distillery—*Vide* "Distillery."			
Suits—			
Substitution of a rule for rule 4, section VIII(*m*), page 70 of the Wards' Manual, 1888, regarding procedure to be followed for institution of—on behalf of a ward	July "	3	67-68
Corrections made in rule 2, section 11, Chapter II, page 17 of Board's Rules, 1888, and in rule 8, section VIII, page 70 of Wards' Manual, 1888, regarding institution of— ...	August "	2	75
Suits, Government Civil—			
Authenticated copies of Collectorate documents required for filing in—how to be made. Additions made in section VI, Chapter XI, volume I of Board's Rules	January 1888	9	7
Suttas—			
India Government resolution regarding the liability of—to stamp duty under the Indian Stamp Act I of 1879 ...	" "	12	10-12
Survey Records, General Register of—			
Omission of certain words from the headings of—in section IV, chapter XII of Board's Rules, volume I	February "	1	15
Survey and Record of Rights—			
Revenue authorities should keep a careful watch and control over the expenditure connected with—of private estates ..	October "	3	124-25
Suspension of Revenue—			
Rule 12, section XV, page 69 of Board's Rules, 1888, regarding—amended	October 1889	2	99
Tolls—*Vide* "Canal Tolls."			
Towjih and Account Departments of Collectorates—Amalgamation of—*Vide* "Amalgamation of—, &c."			
Training of young Civilians in Survey Work—			
Opportunity should be taken of deputing young civilians with a survey party to learn work	October 1888	3	124-25

SUBJECT.	Month and year.	No.	Page.
Transfer of Ministerial Officers—			
Dealing with accounts and money	September 1889	1	81
Travelling allowance—			
Should be drawn in bills separate from contingencies ...	May 1888	1	61
To Excise clerks attached to sub-divisions	September „	8	115
Corrections made in rules 6 and 7 of section VIII(*a*) and rule 4 of section VIII(*b*), pages 54 and 55 of Wards, Manual, 1888, regarding—of Government officers transferred to Court ...	July 1889	1	65-66
To Excise Inspecting officers	September „	8	95-96
Treasuries, Sub-divisional—*Vide* "Sub-divisional Treasuries."			
Treasure Trove Rules—			
Modification made in—	August „	1	75
Voucher—			
Amount of each—to be entered in words as well as in figures to prevent fraud	June 1888	13	79-80
Wards' Estates—			
Appeals on behalf of—in certificate cases—*Vide* "Certificates."			
Filing of certificates by managers of—for arrears of rent—*Vide* "Certificates."			
Wards' Manual, 1888—			
Addition of a note to the rule in section VIII(*g*), page 65 of—, regarding age of a minor	May „	5	49
Additions and alterations made in page 49 of—	June „	11	79
Corrections made in page 187 of—	August „	2	95
Addition of a note to clause (*n*), rule 8, section 1, page 36 of—, dispensing with Commissioner's order to authorise Managers to file certificates for arrears of rent	„ „	3	96
Addition of a note to rule 11, section 8, page 71 of—, dispensing with reference to higher authority than Collector in appeals against the orders of Certificate Deputy Collector on behalf of Wards' Estates	„ „	3	96
Additions and alterations made to rules 8(*l*) and 8(*o*), section 1, pages 36 and 37, and rule 25, section IV, page 51 of—, regarding the authority of the several officers under the control of the Court of Wards	„ „	8	100-1
Addition of a rule as rule 8A after rule 8, section VIII (*c*), page 62 of—, regarding stamp duty on application by managers to settlement officers	September „	2	11
Additions and alterations made in—	October 1889	3	100-10
Additions and alterations made in—	„ „	4	101-8
Addition of a clause to revised rule 4, page 64,—regarding leave of Government officers transferred to the Court ...	November „	1	111
Additions and alterations made in Rules in section III, Part I of—, for the preparation of divisional and district annual reports on wards' and attached estates	November 1888	2	131-36
Additions and corrections made in—part II at pages 143, 149 and 504	January 1889	2	3
Addition made to—part II at pages 139, 152 and 155, inserting certain sections of Act VII (B. C.) of 1876	„ „	3	5-4

SUBJECT.	Month and year.	No.	Page.
Wards' Manual, 1888—*concluded.*			
Additions made at the end of rule 11, section VIII (*c*), page 62 of—, regarding procedure to be observed in claiming interest on, or transferring to, a new loan, the Government securities standing in the name of ward's predecessor	March 1889	1	27
Note to section 14 of Act IX (B.C.) of 1879 at page 16 of—altered to note 1	June "	2	58
Addition of a note as note 2 to section 14 of Act IX (B.C.) of 1879, stating that the Court of Wards has no power to make gift of land belonging to wards for construction of roads ...			
Addition of certain words in rule 16, section IV, page 49 of—, regarding audit of accounts of estates to be released within two years	" "	4	61
Corrections made in test XXVIII of Return No. 31, appendix J, page 94 of—	July "	Erratum.	65
Substitution of rules for rule 4, section VIII (*d*), page 64 of—, regarding leave to Government officers transferred to the court	" "	1	65-66
Corrections made in rules 6 and 7 of section VIII (*a*) and rule 4 of section VIII (*b*), pages 54 and 55 of—, regarding travelling allowance of Government officers transferred to court			
Substitution of a rule for rule 4, section VIII(*m*), page 70 of —, regarding procedure to be followed for institution of a suit on behalf of a ward	" "	3	67-68
Corrections made in rule 8, section VIII, page 70 of—, regarding institution of suits	August "	2	75
Wards' and Attached Estates—			
Allotment to be made annually to Board from 1st April 1889 for defraying all charges against the rate for management of—. Alterations and additions made in Wards' and Revenue Officers' Manuals, 1888	April "	3	39-40
Wards' or Trust Estates—			
Custody of Provincial, Municipal, and Railway debentures belonging to—. Addition of a paragraph to rule 16, section VII, chapter IX, page 282 of Board's Rules, Volume II ...	February 1888	2	15
Wards' and Revenue Officers' Manuals, 1888—			
Alterations and additions made to—on account of allotment to Board annually for defraying charges against the rate for management of wards' and attached estates	April 1889	3	39-40
Waste Lands—			
Register 16 (40) of—available for sale—*Vide* "Registers." Sale of—*Vide* "Sale."			
Waste Lands, Grant of—*Vide* "Grant of Waste Lands."			
Waste Lands, Grant of leases of—			
Publication of new rules for—in Darjeeling and Julpigori. Grantees may bring their grants under the operation of new rules	June 1888	1	67

SUBJECT.	Month and year.	No.	Page.
Waste Land Manual, 1888—*Vide* "Manual, Waste Land."			
Revised—will shortly issue	June 1888	1	67
Corrections made in—Section II, Part II, Rule I, paragraph 1, page 16	October „	5	127
Insertion as appendix 1A at page 37 of—the resolution of Government of India on the subject of grant of waste lands to native officers	January 1889	1	1-2
Additions made at the end of rule 12, section I, page 11 of—, regarding clearance conditions in the tea and arable lease rules for Julpigori and Darjeeling	May „	1	45-46
Alteration of the number of the present appendix 1A to 1B, and addition of certain words regarding Mica Mine lease in Gya and Hazaribagh	September „	3	82-91
Weights and Measures—			
All calculations in excise returns to be made on Government standard—	March „	4	33
Zemindary Account or Estate Ledger—			
District officers requested to insert at the head of—the number of the estate in the general register A	February 1888	20	24

H. D'S. & R.D'R—Reg. No. 314J—28—25-4-90.

BENGAL SECRETARIAT LIBRARY.

JANUARY 1888.

MR. REYNOLDS.

No. 1.

THE following is to be added as rule 4A of Section I, Chapter X, page 217, Board's Rules, Volume I:—

"Petitions of appeal against the orders of a Commissioner under section 2 of Act VII (B.C.) of 1868 having occasionally been presented to the Board, they have in each case had to point out that those orders are final by law, and that the Board have no jurisdiction to entertain appeals against them. In a recent case a warning was conveyed to a pleader in the following terms which are reproduced for general information:—"

"This is not the first time that the Board have had to remark on the impropriety of such petitions as these being filed. The Board must now repeat what they have said before, that they look upon the presentation of such appeals as these by professional gentlemen as a serious breach of professional duty. The Vakeel or Pleader who presents such an appeal must either be ignorant of a plain provision of the law, or he must hold out to his clients an expectation which he knows to be unfounded, or he must hope to betray the Board into exercising an illegal jurisdiction. If such conduct is repeated after this warning has been given, the Board would be fully justified in bringing the matter to the notice of the High Court under the Legal Practitioners' Act of 1879."

No. 2.

THE following rule 2A is to be inserted in Section IX of Chapter X of the Board's Rules, Volume I:—

2A (1.) Petitions are to be entered in the Case Register of the subject to which they relate.

(2.) Register No. 27 is restricted to petitions which—
(*a*) do not initiate any case,
(*b*) refer to a case already instituted.

(3.) Petitions for which any other Register is provided are not to be entered in Register No. 27.

2. In section IV, Chapter XII, Board's Rules, Volume I, page 280, after the words "Register (No 27 [51]) of petitions," *add* "Note. Petitions for which any other Register is provided are not to be entered in this Register."

No. 3.

IN Section III, Chapter XII of the Board's Rules, Volume I, page 272,

strike out

"17(41) Waste lands available for sale.

18 (42) Waste lands reserved from sale as not being available,"

and in Section IV of the same Chapter, page 278, *strike out* from and including the words "Register No. 17 (41)" to and including the words "7. Orders under which reserved."

No. 4.

IN a report on the working of the Revenue Money-Order system for the six months succeeding its extension to the whole of the Lower Provinces, the Postmaster-General of Bengal has brought to the notice of the Board that out of 19,227 revenue money-orders issued, and sent to the treasury to be credited, 1,134, or 5·8 per cent., were refused. As this proportion is larger than it ought to be, measures were taken to ascertain, as far as possible, the principal grounds on which such orders are refused, and these appear to be the following, viz., because—

(*a*) the amount sent is less than that due.
(*b*) the amount sent is more than is due.
(*c*) process fees, in a case in which a certificate has issued, are remitted along with the demand.
(*d*). process fees have not been remitted.

(*e*). certain particulars, such as the name or date of the kist, or the name of the thana, are not given, although such particulars are not required by the rules or form prepared and prescribed with the Board's approval.

2. The Board cannot accept such grounds for refusing these money-orders as sufficient. In cases falling under heads (*a*) and (*d*), the amount remitted can be credited on account, and the usual procedure followed to recover the balance. In cases coming under head (*b*), the excess could be credited as a payment in advance. In cases falling under head (*c*), the receiving officer should separate the process fee from the demand, and deal with each in accordance with existing rules; but as some technical difficulties have been raised in some districts, this point is now under consideration, and the Board will issue further instructions hereafter. Lastly, as regards cases under head (*e*), all the particulars that the Board considered necessary have been provided for in the revenue money-order form, and no revenue money-order in which sufficient particulars are given to identify the estate and remitter should be refused, so long as the estate is one to which the system applies, that is say, at present, one of which the annual land revenue does not exceed Rs. 50.

3. It should be a general rule that doubtful points are to be determined in favour of acceptance rather than of refusal of these special money-orders.

No. 5.

IN Section III, Chapter XII, page 272 of Board's Rules, Volume I, after the entry "31 (55) pensions," *add* "abolished in 1888."

2. In Section IV of the same Chapter and Volume, page 280, *strike out* from "Register No. 31" to "purport of order," inclusive.

3. In rule 1 of Section V of Chapter VIII, Board's Rules, Volume I, after the word "pensions," *add* the word "granted." At the end of the rule, *add* "*Applications* for pensions are to be entered in Register No. 8 (28) of Miscellaneous cases."

REV. CIR.
JAN. 1888.

No. 6.

THE Board having considered the opinions of Commissioners and District Officers on the recommendations of the Salaries Commission with respect to Register (No. 1) Estates under settlement, direct that the following form be substituted for that now in use :—

1	2	3	4	5	6	7	8	9	10	11	12
Consecutive number.	Name and description of estate and number on District Revenue-Roll.	Rule or order under which the case is instituted as a regular settlement case.	Former assessment.	Date of commencement of settlement proceedings.	Party now settled with.	Assessment at present settlement.	Period of settlement.	Nature of settlement, *i.e.*, whether farming, proprietary, &c.	Date from which the settlement is to take effect.	Date of submission of proceedings to Collector.	Authority confirming the settlement and date of confirmation.

Note.—Upon an estate being made over for settlement, it must be at once entered in this Register. Although concluded by subordinate officers, a settlement must be shown as "pending" in Return No. VIII until finally confirmed by the officer who has authority to confirm it.

2. The above form is to be substituted in Section IV, Chapter XII, page 275 of the Board's Rules, Volume I.

No. 7.

FOR the present rule 8 of Section XII, Chapter IX, Board's Rules, Volume I, *substitute* the following :—"All general powers-of-attorney authorizing agents to act in any revenue office, and on behalf of any one, are to be produced in original if required. A copy of each general power is to be filed in the Collectorate. A file of the copies is to be maintained, with an index cover showing (*a*) the serial number, (*b*) the names of the parties (the principal and the attorney), (*c*) the date of execution.

The copies so filed are either (*a*) (if the originals have been registered) to be certified by the Registering officer, or (*b*) (if the originals have not been registered) to be attested by the serishtadar, by the attorney himself, by two witnesses and by the District or Sub-divisional officer.

The copies are in all cases to be made on the paper 'for copies' sold at the Collectorate.

2. In Section 3, Chapter XII of the Boards Rules, Volume I, page 272, after the words "powers-of-attorney" *add* (abolished in 1888.)

3. In Section 4 of the same Chapter, page 280, *strike out* from the words "Register (No. 30 [54])" to the words "special powers" both inclusive.

No. 8.

IN rule 13 of Section IV of the Board's Rules, Volume I, Chapter XI, and in rule 8 of Section IVB of the same Chapter, *for* the words "with the sanction of the Commissioner," *substitute* the words "with his sanction," and for the words "signed by the Collector" *substitute* "signed by him." *Add*, at the end of each of these rules the words, "The personal inspection and the signing of the memorandum by the Collector are to be strictly carried out with all care and attention."

2. In rule 7 of Section IVB of the same Chapter, for the words "through the Collector to the Commissioner and Board," *substitute* "to the Collector," and after the word "then," insert the words "after personal inspection."

3. At the end of the same rule 7, *add* the words "The next revision of the record-rooms should be made in March 1890, and subsequently at exact intervals of five years."

4. In rule 12 of Section VII of the same Chapter *for* the the word "Commissioner," *substitute* the word "Collector."

J. H. B.—Reg. No. 15943J—28—28-1-88.

JANUARY 1888.

MR. REYNOLDS.

No. 9.

A REFERENCE having been made to the Board on the question whether authenticated copies of Collectorate documents required for filing in Government civil suits are to be made on stamped paper, *i.e.*, whether the payment of copyist's fees is to be required on such documents, the following additions are to be made in section VI of Chapter XI, Volume I of the Board's Rules.

At the end of rule 29, *add* the words—"In such cases the copies are to be made on plain paper by the Collectorate establishment," and in rule 15, in line 2, after the words "copies" *insert* "(except those referred to in rule 29)."

No. 10.

IN Section 3, Chapter XII of the Board's Rules, Volume I, page 273, after the words "revenue agents," add ("abolished in 1888.")

2. In section 4 of the same chapter, page 285, strike out from the words "Register No. 59(89)" to the words "10. Date of renewal." both inclusive.

3. At the end of rule 3 of Section 4 of Chapter X of the Board's Rules, volume I, *substitute* a comma for the full-stop and *add* the words "by a petition containing the following particulars:—

(1) Name of applicant for leave to appear at the Revenue Agent's examination; (2) father's name; (3) place of residence; (4) age; (5) grounds upon which application is made; (6) class of office in which he intends to practice; (7) where educated and extent of education; (8) references as to moral character."

4. In rule 4 of the same Section. strike out the words "enter his name with a description sufficient for identification in Register No. 59(89) and will."

5. In Section 4B of Chapter XI of the Board's Rules, volume I, *enter* under the heading class B (papers to be stamped with the letter B and to be kept for 12 years), at the end of the list after the word 'orders' the words "Petitions for leave to appear at the Revenue Agent's examination."

F. B. PEACOCK, ESQ.

No. 11.

THE attention of Revenue officers is drawn to Resolution No. 6623, dated the 15th December 1887, of the Government of India in the Department of Finance and Commerce, regarding the stamping of Promissory Notes:—

"*Resolution.*—With reference to a practice followed in the Punjab of using impressed labels for Promissory Notes chargeable with a duty of more than one anna, the Financial Commissioner of the Punjab referred, for the orders of the Local Government, the question whether Promissory Notes thus written were duly stamped within the meaning of section 3, clause 10, of the Indian Stamp Act, 1879."

"2. The Government Advocate, to whom the question was referred by the Government of the Punjab, gave it as his opinion that Promissory Notes made in British India and chargeable with a duty of more than one anna must be executed on impressed sheets and could not be executed on impressed labels, as defined in Rule 3 (*a*) of the Rules issued under Act I of 1879, under the Notification in this Department, No. 1288, dated the 3rd March 1882. He suggested at the same time that the matter should be referred to the Chief Court, and that, if the Court concurred in his opinion, the Government of India should be asked to include these Promissory Notes in No. 20 of Rule 8 for the future."

"3. Both the Financial Commissioner and the Government of the Punjab agreed in the opinion of the Government Advocate and recommended an addition to Rule 8 as suggested by him.

The question of giving retrospective effect to the proposed addition was also suggested in view to covering past irregularities."

"4. Before deciding the question, the Government of India enquired what practice was followed in respect of such Promissory Notes in Bengal, Madras, and Bombay, and whether any difficulty or inconvenience was experienced in the observance of the law and rules on the subject. The reports received from the Local Governments show that impressed sheets are used for Promissory Notes in Madras, and to a great extent in Bengal, while impressed labels are used in Bombay for Promissory Notes written in European languages. No inconvenience, however, appears to have been experienced in any of these provinces in adhering to the requirements of the law."

"5. It seems clear to the Government of India—

(*a*) that Promissory Notes drawn or made in British India and chargeable with a duty of more than one anna are not among the instruments that may be stamped with impressed labels;

(*b*) that the legal and regular method of paying the stamp duty is by the use of impressed sheets, or in the cases of 6, 10 and 12 annas, for which no impressed sheets exist, by the use of hundi stamps;

(*c*) that although the practice is in some places not in conformity with this statement of the law and rules, it is only through ignorance or oversight that such is the case;

(*d*) that where the practice is regular, no inconvenience has been experienced in respect of it; and

(*e*) that where it is irregular, no mere alteration of the rules can obviate any consequence of past irregularities.

"6. Under these circumstances it appears to the Governor-General in Council that no change in the rules is necessary, and the various Local Governments and administrations will be requested to see that the interpretation of the law and rules indicated in (*a*) and (*b*) of the foregoing paragraph is acted on in future."

"ORDERED, that copy of the foregoing Resolution be forwarded to the various Local Governments and Administrations, with the remarks that hundi stamps should not be used for any documents, except hundis, as provided in rule 6A of this Department Notification No. 1288, dated the 3rd March 1882, and Promissory Notes chargeable with a duty of annas 6, 10 or 12, as provided in this Department Notification No. 2955, dated the 1st December 1882, and that the non-existence of impressed sheets of the values indicated in the Notification of 1st December 1882, led to the insertion of rule 6A in the Stamp Rules of 1882."

No. 12.

THE following Resolution of the Government of India, No. 6509, dated 9th December 1887, in the Department of Finance and Commerce, regarding the liability of "suttas" to stamp duty under the Indian Stamp Act, I of 1879, is published for the information and guidance of all Revenue Officers:—

"Read again—

Financial Resolution No. 2094, dated the 31st March 1873.
Financial Notification No. 3226, dated the 22nd May 1874.

"Read also—

Letter from the Resident, Hyderabad, No. 311G., dated the 10th August 1887, and enclosures.
Letter to the Solicitor to the Government of India, No. 4957, dated the 16th September 1887.
Letter from the Solicitor to the Government of India, No. 1087, dated the 19th October 1887.

"Read the following extract from the Opinion of the Honourable the Advocate-General enclosed in the last-named letter:—

'I am of opinion that a 'sutta' attested by a witness, and executed for the delivery of cotton on a certain day, is a 'bond' within the meaning of section 3 (4) of the Stamp Act, 1879, and, as such, is liable to stamp duty. I am further of opinion that the transfer of a 'sutta' of the above description is a transfer under Article 60 (*b*); and having regard to the change effected by the Stamp Act, 1879, in the liability of a 'sutta' (which falls within the description of a bond) to bear a stamp duty, the Notification No. 3226 of the 22nd May 1874, is no longer applicable.

A receipt given for earnest-money is liable to stamp duty under Article 52 of Schedule I.

As regards indigo 'suttas,' I would point out that the form in which they are said to be drawn would not constitute them bonds in England, and unless attested they would not be bonds under the Stamp Act. If unattested, an indigo 'sutta' would be a covenant with a penalty attached (*i.e.*, an agreement to deliver a certain quantity of indigo, and in the event of non-delivery to pay damages).

'However, I am of opinion that the penalty named in a bond is the sum upon which the stamp duty is payable.' "

RESOLUTION.—The Governor-General in Council directs that the Opinion of the Advocate-General be communicated to all Local Governments and Administrations.

ORDER.—Ordered, that a copy of the foregoing Resolution be forwarded to all Local Governments and Administrations for information and guidance.

No. 13.

1. WITH a view to protect exciseable articles in transit, the Board have prescribed certain passes, viz:—

Pass No. 16 for the conveyance of distillery liquor to a retail shop (page 142, Excise Manual).

Pass No. 34 for the protection of wholesale purchases of ganja from the producing districts for export (page 157, Excise Manual).

Pass No. 36 for the protection of purchases of ganja from the producing districts for retail consumption (page 158, Excise Manual).

Pass No. 44 for the transportation of ganja from a warehouse to a retail shop (page 167, Excise Manual).

Pass No. 45 for the importation of charas (page 167, Excise Manual).

2. All the above passes contain a penalty clause to the following effect:—"Failure to return the pass on the date named will render the person to whom it is issued liable to pay double duty on the quantity of $\frac{\text{spirit}}{\text{drug}}$ covered by the pass."

3. The penalty clause was, in the first instance, prescribed for passes for exporting ganja from the producing district, as some instances of their attempted re-use had been brought to the notice of the Board, and though it was originally intended for insertion in passes Nos. 34 and 36 only, it was at the same time made applicable to other similar passes.

4. A question has now been raised as to the legality of the penalty clause referred to, as it is a general principle that nothing in the nature of a penalty can be prescribed which is not sanctioned by the substantive law.

5. As regards pass No. 16 for distillery liquor, the Board's authority for framing it is to be found in clause 3 of section 10 of the Excise Act VII (B.C.) of 1878, and infringement of any of the rules made by the Board under that section (which rules include the prescribing of pass No. 16) is specifically made punishable under clause 3, section 59 of the Act, with a fine of Rs. 50.

6. As regards the ganja and charas passes (Nos. 34, 36, 44 and 45), the general authority for prescribing them will be found in section 35 of the Excise Act; but the Legislature has apparently omitted to provide a penalty for the breach of any of the rules made under that section by the Board, such as failure to return passes within a certain time.

7. It is observed that while clause 2 of section 59 provides for a breach of the condition of any *license* granted under the Act (including those prescribed under section 35), and clause 3 provides for a breach of any of the rules made by the Board under section 10, no penalty is provided for the contravention of any of the rules made under section 35 for the transport of any exciseable articles. Sections 53, 54, 60, 61, 61A, 63, 65, and 67 (omitting sections 55, 56, 57, 58, 64 and 66, which relate exclusively to spirituous liquors) provide a penalty for specific offence mentioned therein, and none of them exactly meet the case under notice.

8. The conclusions which the Board have, under proper legal advice, therefore come to are (1) that there is no authority for the levy of double duty for non-surrender of passes of any kind; (2) that failure to return pass No. 16 is punishable under section 59 (clause 3 of that section read along with the last clause, section 10); and (3) that failure to return the other kinds of passes is not now in any way punishable.

9. The Board, accordingly, direct that the penalty clause be expunged from passes Nos. 16, 34, 36, 44 and 45, and that the last sentence of clause 38, section 17 of the Excise Manual, and Chapter XV, Board's Rules, volume I, in which reference is made to the levy of double duty, be struck out. They also, hereby, cancel their Circular order No. 6 of June 1879 (on page 171 of the Excise Manual).

10. Failure to surrender pass No. 16 will still be punishable under section 59 of the Excise Act, and as regards the other passes, the Board direct that the following condition be added to the license, forms Nos. 35, 42 and 46:—

The holder of this license shall return the passes under which he $\frac{\text{transports}}{\text{imports}}$ $\frac{\text{ganja}}{\text{charas}}$ within the period of their currency.

Failure to return the passes will then be punishable under clause 2 of section 59 as a breach of a condition of the license.

11. The penalty clause in license form 29 and pass No. 30 (condition IX of the former and N. B. of the latter) should be struck out.

12. The necessary corrections should be made both in the Excise Manual and the Board's Rules, volume I.

No. 14.

No. 2111, dated 22nd April 1887, published at page 195, part I, of the *Gazette of India*, dated 23rd April, 1887.

IN supersession of the Board's Circular order No. 13 of December 1887, and with reference to the Notification of the Government of India noted in the margin, and issued under section 35 of the Court-fees Act, 1870, the following should be added to chapter VII, volume II of the

Board's Rules, and to the Rules for the guidance of officers engaged in the administration of the Stamp Department:—

To the end of Table II, Appendix C of Chapter VII, volume II of the Board's Rules, and of the Rules for the guidance of Stamp Officers, add—

Description of document.	Stamp fee remitted or reduced.	Number and date of notification.
Application presented by any person for the return of a document filed by him in any court or public office.	Remitted.	No. 2111, dated 22nd April 1887.

R.D'R.—Reg. No. 16891J—23—8 2-88

FEBRUARY 1888.

MR. REYNOLDS.

No. 1.

IN Section IV, Chapter XII, Volume I of the Board's Rules, page 282, from the headings of General Register (No. 42 [67]) of Survey Records, *strike out* "6. Thakbust. 7. Khusreh," *change* "8. Boundary cases" into "6. Boundary cases," and *add* "7. Remarks."

No. 2.

IN accordance with Rule 9, Chapter X, page 52, Volume I of the Civil Account Code (fourth edition, 1886), the following paragraph should be added to Rule 16, Section VII, Chapter IX, page 282, Volume II of the Board's Rules:—

Provincial, Municipal, and Railway debentures belonging to wards' or trust estates are to be forwarded to the Accountant-General. Provincial debentures will be endorsed and passed on to the Comptroller-General. Municipal and Railway debentures will remain in the custody of the Accountant-General, who will himself draw the interest, and forward it (less commission) to the Collectors or other officers in charge of wards' or trust estates depositing debentures with him.

No 3.

IN Rule 4 of Section I of Chapter XII of the Board's Rules, Volume I, page 270, *strike out* the figure "2" and from "Register 2" to "Act VIII (B.C.) of 1876," all inclusive.

2. In Section III of the same Chapter, page 271, to the item "2—Divisions (see note to this Register in Section IV)" *add* "(removed in 1888 from the list of current registers)."

3. In Section IV of the same Chapter, page 275, *strike out* from "Register (No. 2)" to the words "the existing Partition Act, *see Chapter on Partition of estates,*" all inclusive.

4. In Rule 19 of Chapter III of the Board's Rules, Volume II, for the words "A new Register (2A) has been substituted by Circular order No. 4 of March 1879 for Register 2 which" *substitute* "Register 2A."

No. 4.

IN Section II of Chapter XII of the Board's Rules, Volume I, page 271, *strike out* the words "L—Confirmed Partitions" to "in section IV," all inclusive.

2. In Section IV of the same Chapter, page 274, *strike out* the words "Register (L)" to "*see Chapter on partition of estates,*" all inclusive.

3. In Rule 19 of Chapter III of the Board's Rules, Volume II, *strike out* the words "Register L" to "are disposed of," all inclusive.

No. 5.

IN Section III of Chapter XII of the Board's Rules, Volume I, page 272, to the item "24 (48)—Arrears due from defaulting proprietors and bidders" *add* the words "abolished in 1888."

2. In Section IV of the same Chapter, pages 279—280, *strike out* from the words "Register No. 24 (48) of arrears" to the words "date of order," all inclusive.

3. In the same section, page 278, to the headings of Register "No. 19 (44) of sales for arrears of Revenue" *add* the following headings:—"(16) Amount still due from defaulting proprietor or bidder including costs; (17) Date of forwarding requisition to the Certificate Deputy Collector; (18) Amount recovered; (19) Date of recovery."

No. 6.

FROM the marginal note to Rule 2, Section 1, Chapter XIII, page 288 of the Board's Rules, Volume I, *strike out* "XXIA," and from the list of returns under the head "Yearly" at page 300 in the Appendix to the same Chapter, *strike out* "† Settlements confirmed since survey.—XXIA."

No. 7.

PARAGRAPHS 3 to 4 of the Board's Circular Order No. 1 of September 1879 are cancelled.

2. In Section XVI, Chapter V, Volume II of the Board's Rules, page 122, *cancel* Rule 6, and alter the number of Rule 7 to 6.

3. From the list of "Returns to be furnished by all District Officers" "quarterly" on page 299 in the Appendix to Chapter XIII of the Board's Rules, Volume I, and from the list of "Returns to be furnished by Commissioners to the Board" under the head "Quarterly" at page 300 of the same Volume, and from page 301 of the same Volume under the heading "Commissioners should also forward to the Board copies of the following returns submitted to them by Collectors" *strike out*, in all three places, the words "Return No. XXIIIA, settlements sanctioned by the ... ..."

No. 8.

CANCEL Rule 1, Section IV, Chapter III of the Board's Rules, Volume 1, and alter the numbers of Rules 2 and 3 to 1 and 2, respectively.

2. From the list of the "Returns to be furnished by all District Officers" "yearly" at page 300 in the Appendix to Chapter XIII of the Board's Rules, Volume I, as well as from page 301 under the heading "Commissioners should also forward to the Board copies of the following returns submitted to them by Collectors," *strike out* the words "Estates which have become the property of Government during the year.—XXXIX."

No. 9.

In Section IV of Chapter XII of the Board's Rules, Volume I, page 277, in the headings of Register No. 15 of Appeals, for the heading "5—Law, section and clause under which it was passed" *substitute* the words "5—Date of institution of appeal."

No. 10.

With reference to the Board's Resolution of the 18th February 1888 on the subject of the Annual Return No. XXXI—management of estates the property of private individuals—the following alterations are to be made in the Board's Rules.

2. Rules 5 and 6, Section VII, Chapter IX, pages 297-298, Volume I, Board's Rules, are cancelled.

3. The following are to be substituted for Rules 10 to 13, Section V, Chapter IX, page 272, Volume II, Board's Rules :—

10. On or before the 1st May in each year, or if the time is specially extended by the Commissioner, not later than the 1st June, the Manager is to submit to the Collector an annual Return in triplicate for the property of each separate proprietor or body of proprietors in the form No. XXXI which will be prepared in accordance with the prescribed Test Table.

11. The copy of the Return intended for the Collector's office is to show in detail in columns 2 to 23 of table I—the demands, payments or collections, remissions and balances of revenue, rent and cesses for each estate or tenure, and each share in an estate or tenure named under each of the seven classes (A to G) of properties mentioned in column 1. The copies of the Return intended for the Commissioner and the Board are to show the total number of estates or tenures and shares in estates or tenures in the column "Serial number" with one line of figures against each of the totals A to G and the grand total H.

12. The Collector is, after due examination of the return in his office, to record his resolution on it in two parts—Part I will contain his remarks on the details of the return, and will be forwarded to the Manager for his information and guidance,—Part II

will comprise his remarks on the copies of the return containing the total figures, and will be forwarded with the return in duplicate to the Commissioner so as to reach his office on the 10th June. The Commissioner in his turn will, after similar examination and review, forward with his and the Collector's remarks one copy of the Return to the Board so as to reach their office on the 1st July. Rev. Cir. Feb. 1888.

13. In preparing the Return in triplicate as indicated in Rule 11, the Manager is, when an estate, tenure, &c., is transferred from one class to another, to note the fact in the explanation sheet. He is also, when an estate, tenure, &c., is sold, to show it separately in the class in which it was at the time of sale, and enter against it figures in columns 18, 20 and 22 only. In case the property be under management for a portion of the year, the Manager is in the Return to exhibit only the portions of the demands, payments or collections, remissions and balances of revenue, rent and cesses which appertain to the period of management.

No. 11.

In continuation of Circular Order No. 1 of July 1887, the following heads are to be added after "(X) Passing of inaccurate decrees by Deputy Collectors" in clause 3A of Section I, Chapter XII, Volume I of the Board's Rules :—

(xi) Meaning and object of headings misunderstood.
(xii) Erasures allowed.
(xiii) Corrections not properly attested.
(xiv) Neglect to ascertain mutations.

No. 12.

In paragraph 133 of their report the Salaries Commission point out that great delay takes place in completing registration in Register G (common Register of talookdari and other similar tenures and farms created since the time of the settlement, and held immediately from the proprietors of estates, section 41, Act XI of 1857), and that this is partly due to the unnecessarily long reports on applications made by the record-keeper, and to the

fact that, before entries are made in the Register, a vernacular proceeding is drawn up at some length reciting the particulars of the case and the forms observed.

2. To obviate this delay, the following instructions based on the recommendations of the Commission, which have the approval of the Board, are issued.

3. The following is to be added as Rule 6 to Section I of Chapter XII of the Board's Rules, Volume I:—

"The entries in Register G are practically *verbatim* copies of the particulars contained in the application, which is in the form prescribed by section 40 of Act XI of 1859. If the record-keeper finds these particulars correct, he need only say in his report that such is the case and is not to enter into unnecessary details. When the order of the Collector to 'register' has been obtained, registration should follow without any rubakari. The Board's Circular Order No. 7 of June 1887 has already laid down that rubakaris are no longer to be written. Where the particulars are incorrect, the applicant should be required to amend the application, or to submit a fresh one, or to clear up the discrepancy, and this being done, the same procedure as is above described becomes applicable."

No. 13.

IT has been brought to the notice of the Board that the entries in 'Register D of intermediate mutations' are frequently made long after the decrees in mutation cases have been passed. To prevent such delays in future so far as possible, the Board direct that the following be inserted as Rule 4A in Section VII, Chapter V of the Board's Rules, Volume I:—

"On a decree being passed in a mutation case, an order is to be sent at once to the record-keeper to make the necessary entry in the Register; he is thereupon to return the order with a note, giving the number and date of the entry, to the officer who passed the order. If the order be reversed on appeal, a fresh one is to be sent to the record-keeper to note the reversal in the Register.

This fresh order is similarly to be returned by him to the officer who passed it endorsed with a note showing how he has obeyed it. The orders thus sent to the record-keeper are to be filed with the record."

No. 14.

FROM the list of quarterly Returns to be furnished by all District Officers given in the Appendix to Chapter XIII of the Board's Rules, Volume I, page 299, *strike out* "Operations under Act VII (B.C.) of 1876—V."

2. To the yearly "Return VB of intermediate registrations under Act VII (B.C.) of 1876" in the Appendix to Chapter XIII of the Board's Rules, Volume I, page 300, prefix the mark †, as this Return is for the future to be submitted *direct* to the Board.

No. 15.

FROM the list of "Returns to be furnished by Commissioners to the Board" "quarterly" on page 300 in the Appendix to Chapter XIII of the Board's Rules, Volume I, *strike out* "Commissioner's business—VII."

No. 16.

IN Section III of Chapter XII of the Board's Rules, Volume I, page 273, from the headings of Registers Nos. 64 and 65 *strike out* the words "under Act VIII (B.C.) of 1869," and *strike* them *out* also from the headings of the same Registers in Section IV of the same Chapter, page 286.

2. In Section V of the same Chapter, page 286, *strike out* the words—

> "17 (19) Notices of enhancement under section 13, Act X of 1859,"
>
> "18 (20) Notices of relinquishment under section 19, Act X of 1859,"

and on page 287 of the same section *strike out* from the words "Register No. 17 (19)" to the words "8. How served" at the end of the headings Register No. 18 (20), all inclusive.

7037

Rev. Cir.

Feb. 1888.

No. 17.

From the margin of Rule 2 of Section I of Chapter XIII, Board's Rules, Volume I, *strike out* the words "I (Parts 1 and 2)."

2. Section III of the same Chapter of the Board's Rules, Volume I, pages 290-1, is cancelled.

R. D'R.—Reg. No. 17250J - 28—25-2-88.

FEBRUARY 1888.

MR. REYNOLDS.

No. 18.

THE statement of estates and tenures and their recorded shareholders, prepared hitherto by District Officers, in accordance with the instructions contained in paragraph 2 of Circular Order No. 4 of July 1883, and paragraph 6 of Board's letter No. 488A of 8th May 1884, has been the subject of correspondence with Government, and it has been decided that the information on those points should in future be furnished in the following form:—

Statement showing the statistics of estates and tenures and their recorded shareholders for the district of for the year

(NOTE.—When any of the figures of this statement do not tally with those of the statement for the previous year, the discrepancy should be explained.)

Name of district.	NUMBER OF ESTATES ASSESSED WITH CESS.		Number of recorded shareholders of estates.	Number of tenures assessed with cess.	Number of recorded shareholders of tenures.	REMARKS.
	Land revenue paying.	Land revenue free.				
1	2	3	4	5	6	7

2. District Officers are requested to submit with their future annual returns of demands, collections, &c., of cesses, the statement of estates and tenures in the form now prescribed instead of in that hitherto used.

No. 19.

IN Section IV, Chapter XII, page 280, Volume I of the Board's Rules, after the heading "Register (No. 28 [52]) of All

other papers received into the office, except English letters," *insert* the following instructions:—

"This Register is not meant for—

(1) Papers written in the office.

(2) Processes received from other districts with English letters.

(3) Returns of service of processes.

(4) Petitions."

2. Processes received from other districts with vernacular roobakaris or under simple endorsements should be entered in this Register.

No. 20.

IN order to facilitate references, District Officers are requested to insert at the head of the Zemindari Account or Estate Ledger (a form of which is given on page 162 of the Board's Rules, Volume I) the number of the estate in the General Register A in the following manner:—"No. $\frac{200}{1097A}$, pergunnah Koomarprotap, Kismut Andar Killah"—200 being the number on the Revenue Roll as now entered, and 1097A the number in Register A. The heading of the account should be $\frac{\text{Number in Zemindari Account.}}{\text{Number in Register A.}}$

No 21.

RETURN No. II, which has hitherto been submitted quarterly to the Board from certain districts in which Rent Suits are still tried by Revenue Courts, is to be retained as a return to the Commissioner, and is not any longer to be submitted to the Board. The asterisk against the return at page 300 of the Board's Rules, Volume I, is to be struck out.

No. 22.

FROM the list of "Returns to be furnished by all District Officers" under the heading "Quarterly" on page 299 in the appendix to Chapter XIII of the Board's Rules, Volume I, *strike out* "Proceedings under the Sale Law—XVI."

No. 23.

WITH reference to the recommendations and remarks of the Salaries Commission contained in paragraph 140 of their report, the Cess Registers kept up under Act IX (B.C.) of 1880 have been revised and certain corrections in the Board's Rules have, in consequence, become necessary. The following should therefore be substituted for Rule 1, Section XI, Chapter IV, pages 57 and 58 of the Board's Rules, Volume II :—

1. The registers to be kept up in connection with the cesses are the following :—

Registers.

Register I.—Estates, revenue-paying and revenue-free, *vide* clause (1), and lands, *vide* clause (2) or (3) of "estates" in section 4 of the Act. [See Appendix B, No. 1.]

Register II.—Tenures of estates and lands entered in Register No. I. [See Appendix B, No. 2.]

Register III.—Fines imposed under the Act. [See Appendix B, No 3.]

Register IV.—Notices under section 40 of the Act. [See Appendix B, No. 4.]

Register V.—Rent-free lands under section 71 of the Act. [See Appendix B, No. 5.]

Register VI.—Immoveable property under Part II, Chapter V of the Act. [See Appendix B, No. 6.]

Register VII.—Notices under sections 78 and 80 of the Act. [See Appendix B, No. 7.]

Register VIII.—Notices and extracts under section 52 of the Act. [See Appendix B, No. 8.]

Register IX.—Part I, supplementary returns under section 59 of the Act. Part II, additional returns under section 64 of the Act. [See Appendix B, No. 9.]

Register X.—Notices under section 66 of the Act and of returns made to Collector on those notices. [See Appendix B, No. 10.]

Register XI.—Petitions to Collector under section 67 and of returns made on orders thereon. [See Appendix B, No. 11.]

Register XII.—Separate accounts of cesses payable by registered holders of revenue-f ee estates under clause 2, section 46 of the Act. [See Appendix B, No. 12.]

Register XIII.—Separate accounts of cesses payable by registered holders of revenue-paying estates under section 4[illegible] of the Act. [See Appendix B, No. 13.]

The forms of these Registers with instructions for the preparation of each are given in Appendix B.

REV. CIR. FEB. 1888.

2. In place of Appendix B, pages 68 *et seq.* of the same rules, the following should be substituted :—

APPENDIX B.

* FORMS OF REGISTERS.

No. 1.—Register I.—Estates, Revenue-paying and Revenue-free, vide clause (1), *and lands, vide clauses* (2) *and* (3), *Section 4 of the Act—* (*See rule* 1, *Section XI of this Chapter*).

1. Consecutive number.
2. Clause (1), (2) or (3) of definition of "Estate" in section 4 of the Act.
3. Thana and number of estate in general register A or B.
4. Name and number of estate on towjih, or of portion of an estate with a separate account under section 10 or 11 of Act XI of 1859, or section 70, Act VII (B.C) of 1876, and names of recorded proprietors.
5. Sudder jumma of the estate, if paying revenue, or rent.
6. Valuation under sections 20, 21, 22, and 33 of the Act.
7. Valuation under section 23 of the Act.
8. Valuation under section 25 of the Act.
9. Remarks.

This register will contain the classes of estates specified in clause 1 and lands of the description specified in clauses 2 and 3 of the definition of the word "estate" in section 4 of the Act. These "lands" include Government estates farmed or held khas, and those of a special description, such as the Noabad talooks in Chittagong and the Punchannogram tenures in the 24-Pergunnahs. They will also include all waste lands sold or granted on cultivation leases, as well as all petty estates redeemed: also the lands recorded in the register of railway C lands relinquished by the Railway Company and sold to the highest bidder which fall under the head of petty estates redeemed.

Columns 3, 4, and 5 will be filled in from the general registers A to C, and Nos. 11, 12, 12A, and 39 of the Collector's office. Reference should also be made to the Collector's Registers Nos. 16, 32, and 36. The estates in each thana should, as far as possible, be entered consecutively together. When an estate lies partly in one thana and partly in another, it should be entered under the thana where the owner's residence or mal cutcherry is situated. The revenue or rent-paying estates of each thana should be first entered, then those revenue-free, as entered in the Collector's Register B.

No. 2.—Register II.—Tenures of Estates and lands entered in Register No. I—(*See rule* 1, *Section XI of this Chapter*).

1. Consecutive number.
2. Thana.
3. Number and name of parent estate.
4. Nature of tenure, if known.
5. Name of tenure-holder, or person paying rent for him, borne on the books of the holder of estate or tenure.
6. Name of village, thana, and district in which such person resides.
7. Name of village in which tenure is situated and its number in mouzahwar Register C.
8. Annual rent paid by tenure-holder.
9. Valuation under sections 20, 21, 22, and 33 of the Act.
10. Valuation under section 23 of the Act.
11. Valuation under section 25 of the Act.
12. Remarks.

In this register the estates will be entered in the same consecutive order as in Register No. 1, sufficient space being left below each for the

* In the old registers the pergunnah is the local division. On re-valuation, however, the thana must be introduced as the local division, and the cess registers made to correspond with the general registers under Act VII (B.C.) of 1876.

entry of the tenures therewith connected, which should also be denoted by consecutive numbers in brackets. Some of these tenures can be ascertained by reference to the Collector's Registers E to K and No. 14, but the greater number can be ascertained only after the submission of the returns in the form of Schedule A, or after valuation under sections 20, 21, 22, and 24 of the Act. Lakhiraj lands entered in Part IV of any return filed under the Act should be entered in this register as tenures of the estates for which the return is filed, unless they may be known to be confirmed lakhiraj recorded in the Collector's Register B, in which case they should have been entered in Register No. I, and therefore need not be again entered in this register.

No. 3.—Register III.—Fines imposed under the Act—(See rule 1, Section XI of this Chapter).

1. Number of case.
2. Number of estate or tenure, or property, in Registers Nos. I and II, V and VI, and name of person fined.
3. Date from and to which fines run.
4. Daily amount of fine.
5. Total amount.
6. If appealed, Commissioner's order.
7. Date of realization.
8. Amount of realization.
9. Remarks.

Remission of fines should not be shewn in this register until after the receipt of the Commissioner's sanction.

No. 4.—Register IV.—Notices under Section 40 of the Act—(See rule 1, Section XI of this Chapter).

1. Thana.
2. Number of estate on Registers Nos. I and V.
3. Number and name of estate on Collector's towjih (if any).
4. Annual value of estate.
5. Rate of cess fixed under sections 38 and 39 of the Act.
6. Date from which cess becomes due.
7 to 14. Instalment and date on which the cess is payable, divided into 1st instalment (7) Date; (8) Amount; 2nd instalment (9) Date; (10) Amount; 3rd instalment (11) Date; (12) Amount; 4th instalment (13) Date; (14) Amount.
15. Total amount of cess payable in the year.
16. Date of issue of notice under section 40 or 89 of the Act.
17. Date of service of notice.
18. Remarks.

Columns 1, 2, and 3 will be filled up from Registers Nos. I and V, and column 4 from the valuation rolls. Columns 7 to 14 will be filled in according to the number and date of the instalments in which the Government revenue of each estate may be payable, and when no revenue is payable, according to the dates which the Lieutenant-Governor shall fix under section 42 of the Act.

No. 5.—Register V.—Land held without payment of rent, and paying the cess direct to the Collector under Section 71 of the Act—(See rule 1, Section XI of this Chapter).

1. Consecutive number.
2. Description of land entered in this register under the provision of sections 66 and 68 or of Chapter VI, Part II of the Act.
3. In what estates and tenures (if any) situated.
4. Name of holder of land.
5. Place of holder's residence.
6 to 9. Date and amount of instalment in which cess is payable, divided into 1st instalment (6) Date; (7) Amount; 2nd instalment (8) Date; (9) Amount.
10. Total amount of cess.
11. Consecutive number of entry and number of register to which finally transferred as a subordinate tenure.
12. Remarks.

In this register are to be entered the lakhiraj lands paying cess direct to the Collector. It should be arranged that the cess shall be paid in advance for (say) two or five years, according as the Collector may order, having regard to the amount of cess annually payable. Portions of revenue-free estates which have become separated from the parent estates by sale, gift, &c., may be entered in this register on the same conditions.

No. 6.—Register VI.—Immoveable property under Part II, Chapter V of the Act—(See rule 1, Section XI of this Chapter).

1. Consecutive number.
2. Thana.
3, 4, and 5. Immoveable property, divided into (3) Description; (4) Where situated; (5) Name of owner, chief agent, manager, or occupier.
6 Date of issue of notice under section 72 of the Act.
7. Date of service of notice.
8. Date when return is due.
9. Date of submission of return.
10, 11, and 12. Valuation under sections 75 and 76 of the Act, divided into (10) Date of commencement; (11) Date of completion; (12) Date of order in appeal.
13. Remarks.

No assistance in preparing this register will be obtainable from the Collector's office. It must be obtained by enquiries in the district.

No. 7.—Register VII.—Notices under Sections 78 and 80 of the Act—(See rule 1, Section XI of this Chapter).

1. Number and description of property in Register No. VI.
2. Annual value.
3. Rate of cess fixed under sections 38 and 39 of the Act.
4. Date from which cess becomes due.
5 to 8. Instalment and date on which the cess is payable, subdivided into 1st instalment with columns (5) Date; (6) Amount; and 2nd instalment with columns (7) Date; (8) Amount.
9. Total amount of cess payable in the year.
10 and 11. Notice under section 78 of the Act, divided into (10) Date of issue; (11) Date of service.
12 and 13. Notice under section 80 of the Act, divided into (12) Date of issue; (13) Date of service.
14. Remarks.

No instructions required.

No. 8.—Register VIII.—Notices and Extracts under Section 52 of the Act—(See rule 1, Section XI of this Chapter).

1. Consecutive number.
2. Description of the land.
3. In what estate or tenure situated.
4. Name of holder and owner, if known.
5. Annual value of such portion of the land as is liable to cess.
6. Value as revised in cases when there is revision after objection preferred under section 53.
7 to 10. Instalment and date on which cess is payable, divided into 1st instalment (7) Date; (8) Amount; 2nd instalment (9) Date; (10) Amount.
11. Total amount payable in the year.
12 and 13. Notice under section 52, divided into (12) Date of issue; (13) Date of service.
14. Remarks.

Column 2 will be filled up from Registers I and II, and in columns 7 to 10 will be filled in the dates which may be fixed by the Lieutenant-Governor under section 42 of the Act.

No. 9.—Register IX.—Part I, Supplementary returns under Section 59 of the Act—(See rule 1, Section XI of this Chapter).

1. Consecutive number.
2. Name by which the rent-free land is known.
3. Thana and village in which situated
4. Name of holder and owner, if known.
5. Name of village, thana, and district in which holder resides.
6. Area, if known.
7. Deduct area of land included in any municipality.
8. Annual value of remaining land.
9. Value revised after objection preferred.
10. Entry in one or other of the Registers Nos. 1 and II, in which it is finally entered as a subordinate tenure.
11. Arrear cess due.
12. When paid.
13. Remarks.

Part II.—Additional returns under Section 64 of the Act—(See rule 1, Section XI of this Chapter).

The same columns as in Part I above.

No instructions necessary.

No. 10.—Register X.—Notices under Section 66 of the Act, and of returns made to Collectors on those notices—(See rule 1, Section XI of this Chapter).

1. Consecutive number.
2. Description of the land.
3. Thana and village in which situated.
4. Date of notice to holder of tenure or estate within which such lands ought to have been included.
5. Date of notice to holder of estate or tenure in which the land has been included.
6. Date of submission of return in form of Schedule A.
7. Valuation.
8. Arrear cess due.
9. When paid.
10. Remarks.

No instructions necessary.

No. 11.—Register XI.—Petitions to Collector under Section 67 of the Act, and of returns made on orders thereon—(See rule 1, Section XI of this Chapter).

1. Consecutive number.
2. Date of petition.
3. Description of the land.
4. Thana and village in which situated.
5. Area.
6. Rent payable to holder.
7. Date of notice to petitioner to submit return in form of Schedule A.
8. Date of submission of return.
9. Date of order that the land be valued summarily under section 27 or 28.
10. Valuation.
11. Arrear cess due.
12. When paid.
13. Remarks.

No instructions necessary.

No. 12.—*Register XII.—Separate accounts of cesses payable by registered holders of revenue-free estates under clause* 2, *Section* 46 *of the Act*—(*See rule* 1, *Section XI of this Chapter*).

1. Name of applicant and date of application.
2. Name and number of the estate in general register B, thana in which situated, and serial number in Cess Register I or V.
3. Annual value of the estate.
4. Specification of the extent of the share or interest of applicant.
5. Annual value of such share or interest
6. Date of reference to Civil Court, if made.
7. Date of Collector's order sanctioning opening of a separate account with the applicant.
8. Signatures of head-clerk, Cess Department, and accountant.
9. Amount of fees paid.
10. Amount of cesses payable for the share or interest.
11. Date of closing separate account, if closed.
12. Remarks.

The column of remarks should explain the grounds of rejection of applications, *e.g.*, on account of objections preferred, Rule 4; non-payment of cess, Rule 7, Appendix D.

No. 13.—*Register XIII.—Separate accounts of cesses payable by registered holders of revenue-paying estates under Section* 44 *of the Act*—(*See rule* 1, *Section XI of this Chapter*).

1. Serial number.
2. Consecutive number in cess Register No. I.
3. Name and number of the estate in general register A, and thana in which situated.
4. Revenue of the estate.
5. Annual value of the estate.
6. Amount of cess.
7. Name of the sharer opening separate account with the specification of his share or interest.
8. Revenue of such share.
9. Value of such share.
10. Cess payable for such share.
11. Date from which separate account is to take effect.
12. Date of closing separate account (if closed).
13. Remarks.

F. B. PEACOCK, ESQ.

No. 24.

1. WITH the sanction of Government the duty on round and choor ganja has been raised from Rs. 4 to Rs. 5 in the Orissa Division, from the 1st January 1888.

2. The following alterations are to be made in section XVII of the Excise Manual :—

Strike out the 3rd line of clause 36 on page 114, "where the existing rates will continue," and *add* the following sentence to the clause, below the rates of duty mentioned :—

"In the Orissa Division the duty per seer shall be Rs. 3-8 on flat ganja and Rs. 5 on round and choor ganja."

In clause 37 on page 114, for the words 'at Rs. 4-8 a seer' to 'at Rs. 5 per seer,' *substitute* "at Rs. 3-8, Rs. 4-8, Rs. 5, Rs. 6-4 and Rs. 6-8, respectively."

In the 9th line of clause 43 on page 115, between 'at Rs. 5' and 'per seer,' *insert* "and Rs. 6-4 and Rs. 6-8."

In the 4th line of clause 54 on page 118, between 'at Rs. 5' and 'per seer,' *insert* "in the Orissa Division and Rs. 6-4 and Rs. 6-8 in the other parts of the Lower Provinces."

In form 41 on page 163 make the following changes:—

Correct the figures shown against 'Total to be accounted for' from '102-35-0' to "102-23-0."

Strike out 'Rs. 5' under 'Duty levied' and *insert* "Rs. 6-4" over 'Round' and "Rs. 6-8" over 'Choor.'

Correct the figures '1,400, 140, 1,585, 20, 80, 100, 8, 40, 48, 1,400, 73, 140, 80, 40 and 1,733' shown under 'Duty levied' to "1,800, 180, 2,025, 31-4, 125, 156-4, 13, 65, 78, 1,800, 89-4, 180, 125, 65 and 2,259-4," respectively.

Strike out the lines 'of this paid to the Collector's treasury (item *b*)' and 'Received at the warehouse' and the figures '80' and '1,658' shown against the lines.

In the form of account given in condition XII of license form 42, on page 165, *strike out* 'Rs. 5' entered under 'Chargeable with duty' and put "Rs. 6-4" over 'Round' and "Rs. 6-8" over 'Choor.'

Below the above form of account also *insert* the following foot-note:—

"*N.B.*—For the Orissa Division the figures shown under 'Chargeable with duty' should be altered from 'Rs. 4-8, Rs. 6-4 and Rs. 6-8' to 'Rs. 3-8, Rs. 5 and Rs. 5,' respectively."

3. The necessary corrections should be made in Chapter XV of the Board's Rules, Volume I.

No. 25.

OFFICERS trying excise cases, who are vested with the powers of a Collector under section 4 of Act VII (B.C.) of 1878, as enjoined in the Board's Circular order No. 6 of September 1886, are authorised to distribute at once rewards out of fines realized in such cases in Court, challans of the amounts realized, and the payees' receipts together with the balance (if any) in cash being sent to the treasury. But in order to prevent any discrepancy between the actual facts of the transaction and the record, and to preserve correct account statistics of the money received and disbursed, the Board direct that the procedure laid down below be strictly adhered to :—

I.—That the entries in the Court's fine register should be fully made at the time each transaction occurs, and not left over to be posted at a later period.

II.—That every order for refund to be allowed at once from the fine realized should be made in the proper refund voucher form, viz. A. G. B. No. 207 (new), with an entry at foot if paid in Court before remittance of fine to treasury under the signature of the responsible officer.

III.—That the challans sent to the treasury should contain clear entries of the gross amount realized, as this has to be brought on the treasury cash-book, of the portions summarily paid out as rewards supported by the refund vouchers, as these have to be distinctly shown in the treasury list of payments, and of the balance remitted to the treasury.

C. A. P.—Reg. No. 17721J—28—14-3-88.

MARCH 1888.

MR. REYNOLDS.

No. 1.

THE following is to be added as Rule 13 to Section VII of Chapter V of the Board's Rules, Volume II :—

"On the occurrence of resumption cases in settlements on a small scale, it will be sufficient to enter them in Register 8 of Miscellaneous cases. The third heading of that register (Abstract of case) will admit of all the details which are now shown in the headings of Register 3 being exhibited. As the Board's sanction to the institution of resumption proceedings is no longer required, heading 6 of Register 3 need not be reproduced in the 'Abstract of case.' When settlement proceedings are undertaken on a larger scale, it will be desirable to make a separate statement, in the form of the present Register 3, of the resumption proceedings conducted in connection therewith."

No. 2.

IN the Board's Rules, Volume I, Chapter XI, section IVB, under class A against heading "Road and Public Works Cess," add the following note :—

"Old cess returns are to be destroyed when a revaluation has been made."

No. 3.

WITH reference to the recommendations and remarks of the Salaries Commission, contained in paragraphs 61 to 64, and appendix IV of their report, the Road and Public Works cess periodical returns and statements have been revised, and certain corrections

in the cess rules have, in consequence, become necessary. The following are therefore to be substituted for rules 2 and 3 in Section XI, Chapter IV of the Board's Rules, Volume II.

Statement.

2. The following statements are prescribed for valuation purposes :—

Statement of valuation of estates under section 34 of the Act [See Appendix C, No. 1].

Statement of valuation on multiple of jumma or rate per acre or bigha. [See Appendix C, No. 2, and Rule 25, section II of this Chapter.]

Quarterly statement of progress made in valuation or re-valuation operations. [See Appendix C, No. 3, and Rule 10, section II of this Chapter.]

3. The following periodical statements are to be submitted :—

Quarterly statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No. 4.]

Supplementary quarterly statements of demands, collections, and arrears of cess on lands and mines, Parts I and II. [See Appendix C, Nos. 5 and 6.]

Subsidiary statement, explanation sheet of figures shown in total A of quarterly statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No. 7.]

Annual statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No. 8.]

Supplementary annual statements of demands, collections, and arrears of cess on lands and mines, Parts I and II. [See Appendix C, Nos. 9 and 10.]

Annual statement of percentage of arrear and current collections. [See Appendix C, No. 11.]

Annual statement of objections lodged against certificates issued for the recovery of arrears of cess [See Appendix C, No. 12.]

Annual statement showing the stages at which payments were made in the recovery of demands covered by certificates [See Appendix C, No. 13.]

Annual statement of separate cess accounts opened in revenue-paying estates under section 44 of Act IX (B.C.) of 1880. [See Appendix C, No. 14.]

Annual statement of separate cess accounts opened in revenue-free estates under the rules (Appendix D) prescribed by the Board in accordance with clause 2, section 46 of Act IX (B.C.) of 1880. [See Appendix C, No. 15.]

Annual statement showing the statistics of estates and tenures, and their recorded share-holders. [*See* Appendix C, No. 16.]

2. The following is to be substituted for Appendix C, Chapter IV, of the same rules:—

APPENDIX C.

No. 1.—Valuation Statement under Section 34 of the Act—(See Rule 2, Section XI of this Chapter).

1. Thana.
2. Name of estate and zemindar and of tenures held direct from the zemindar.

3 and 4. Part I—Nijjote lands, divided into (3) Total area of land; (4) Aggregate annual value as given in return, or as fixed by Collector or Commissioner on appeal.

5. to 8. Part II—Ryotwari lands, divided into (under column 5) Annual value as given in column 7 of Part II of return, or as fixed by Collector; (under columns 6 to 8) Deduct on account of ryots classed as under-tenants under sections 24 to 26 of the Act, sub-divided into (6) Name; (7) Annual value of holding; (8) Net annual value.

9, 10, 11, and 12. Part III—Tenures divided into (under column 9) Name of tenant; (under column 10) Annual value as given by under-tenant, or fixed by Collector under sections 21, 27 and 28 and 31 and 32 of the Act; and (under columns 11 and 12) Tenures added by Collector under sections 24 to 26 of the Act, sub-divided into (11) Name of tenure-holder; (12 Annual) value of tenure.

13. Total annual value.
14. Summary valuations of sub-tenures under sections 29 and 30.

15 to 19. Part IV—Non-rent-paying lands, the cess of which is payable to the holders of estates or tenures in which situated sub-divided into (15) Name of holder of estate or tenure within which lands are situated; (16) Name of holder of the non-rent-paying lands; (17) Annual value; (18) Less one-half as remuneration and costs of collection, section 51 of the Act; (19) Net balance.

20. Total annual value, being total of columns 4, 8, 13 and 19.
21. Amount on which deduction is to be allowed under section 41 of the Act.
22. Date of issue of copy of roll under section 35 of the Act.
23. Date of service of copy of roll under section 35 of the Act.

2. This statement will have to be prepared in full for each estate, and must be filed on the completion of the valuation of such estate with the papers thereof. If a general valuation or re-valuation is being made, on the completion of the valuation of any one thana, the several valuation statements for such thana should be bound up together in the order in which the estates therewith connected are entered in the register. In column 21 should be entered the full amount of revenue payable for each

estate, except where a portion of any estate is exempted from the operation of the Act under section 2 of the Act, in consequence of such portions being within the limits of any municipality or district town as therein defined. In that case the Collector will determine, in such a mode as he may deem best, the amount of revenue to be deducted on account of such portion of the estate, and the remainder will be entered in column 21 as the amount on which deduction will be allowed under section 41 of the Act.

No. 2.—Statement of valuation on multiple of jumma or rate per acre or bigha (See Rule 2, Section XI of this Chapter).

1. Number of estate or tenure in Registers Nos. I and II
2. Sudder jumma.
3. Area.
4. Multiple of jumma adopted for valuation.
5. Rate per acre or bigha adopted for valuation.
6. Valuation.
7. Remarks.

No instructions required.

No. 3. Quarterly statement showing the progress made in valuation or revaluation operations under the Cess Act. [See Rule 2, section XI of this chapter.]

N.B.—Give number and date of order sanctioning the valuations referred to in this statement.

Columns 1 & 2. To be valued, divided into :—
1. Number.
2. Total net amount of annual value according to former valuation.

3 & 4. Valued up to last return, divided into :—
3. Number.
4. Total net amount of annual value according to the new valuation.

5 & 6. Valued since period covered by last return, divided into :—
5. Number.
6. Total net amount of annual value according to the new valuation.

7 & 8. Summary valuations included in columns 5 and 6, divided into :—
7. Number.
8. Value.

9. Balance remaining to be valued.
10. Remarks.

In this statement should be entered only total results, not results by registers separately.

The figures shown in columns 7 and 8 are not to be excluded from the figures entered in columns 5 and 6.

In the column of remarks should be entered the number of estates specially exempted from valuation, and also lakhiraj estates exempted as under Rs. 5, annual value. Also estates and tenures capable of summary valuation, but valued on returns.

No. 4.—Statement of demands, collections, and arrears of cess on lands and mines (See Rule 3, Section XI of this Chapter).

1	2*	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Division and Distribution of Cesses.	Arrears outstanding from last quarter, *i.e.*, column 15 of previous statement.	Demand for the quarter.	Gross demand, 2+3.	Previously paid in advance for the present quarter.	Net demand, 4—5.	Collected on account of arrears during the quarter	Collection on account of current quarter made within the quarter.	Collected in advance on account of future quarters.	Total collections.	Balance of old arrears 2—7.	Current balance, 3—(5+8).	Gross balance, 11+12.	Remissions.	Net balance, 13—14.	Remarks explaining cause of non-recovery of arrears in column 11, and measures taken for recovery. Details of remittances actually made during the quarter to and received from, other districts should also be shown in this column. In the first quarterly statement for each year the cess demand for the year should be shown in this column.
A.—Gross amalgamated cess levied in the district.															
Divided into ... Road Cess ...															
Divided into ... Public Works Cess															
B.—Less Road and Public Works Cess appertaining to other districts ...															
C.—Net Road and Public Works Cess levied for this district (A *minus* B)															
D.—Add Road and Public Works Cess due from other districts															
E.—Total Road and Public Works Cess for this district (C *plus* D.)															

* Any difference between the figures in this column and those in column 15 of the preceding quarter's return must be explained.

The form of quarterly statement of demands, &c., is complete, the headings of each column clearly indicating what is required. To avoid, however, any misapprehension as to the mode of preparing the statement, it is noted that the balance unrecovered and shown in column 15 of any quarter's statement, should be shown in full in column 2 of the next quarter's statement, and the amount thereof recovered should be shown in column 7. Besides bringing forward in column 2 the arrears unrecovered from column 15 of the previous quarter's return, any arrear demands that may have been ascertained for the first time after the preparation and submission of the return for the preceding quarter should also be included, an explanation being furnished in each case of the difference between the figures in column 2 of the return under review and those in column 15 of the previous quarter's return.

Penalties recovered under the Act and miscellaneous receipts, such as process fees, &c., should be shown separately for each class of receipt in the column of remarks and not in the body of the statement. All sums on account of (i) petty revenue-free estates, the existence of which cannot be traced; (ii) lands found subsequent to valuation to be included within municipal limits, and therefore not liable to road cess; (iii) valuations reduced on appeal; (iv) estates not really falling due within the quarter should be excluded from the demand in column 6. The number and date of the orders sanctioning the remissions entered in column 14 should be given in an explanation sheet.

A certificate* in the following form should be affixed to the return:—

"The receipts shown in the cash accounts, excluding the amounts redrawn and remitted to other districts, are as follow: –

	Road Cess.	Public Works Cess.	Total.
	Rs.	Rs.	Rs.
First month			
Second „			
Third „			
		Total ...	

The difference between this total and total E in column 10 of the return is Rs. , which is due to omission of fractions in the return."

(If there is any other difference, further explanation should be added.)

District Officer.

* The certificate does not necessarily require the Collector personally to inspect the accounts; but he may countersign, as he does other papers, on the signature of the Road Cess Deputy Collector, who should satisfy himself by personal inspection of the treasury accounts.

No. 5.—Supplementary quarterly statement of demands, collections, and arrears of cess on lands and mines, Part I.—Relating to estates or portions of estates situated within the local jurisdiction of other districts, but borne on the revenue-roll of the district of—(See Rule 3, Section XI of this Chapter).

1. Name of the district.
2. Arrears outstanding from last quarter, column 13 of previous statement.
3. Demand for this quarter.
4. Gross demand (2+3).
5. Previously paid in advance for the present quarter.
6. Net demand (4—5).
7. Collected on account of arrears during the quarter.
8. Collection on account of current quarter made within the quarter.
9. Collected in advance on account of future quarters.
10. Total collections.
11. Gross balance.
12. Remissions.
13. Net balance (11—12.)

No. 6.—Supplementary quarterly statement of demands, collections, and arrears of cess on land and mines, Part II.—Relating to estates or portions of estates borne on the revenue-roll of other districts, but situated within the local jurisdiction of the district of—(See Rule 3, Section XI of this Chapter).

1 to 13. The same as columns 1 to 13 of form No. 5 of this appendix.

The quarterly statement No. 4 of this appendix should exhibit the demands, collections, and arrears of cess on account of—

(i) estates borne on the revenue-roll of district A, and situated wholly within that district;

(ii) estates borne on the revenue-roll of district A, but situated within the local jurisdiction of other districts B, C, D;

(iii) estates borne on the revenue-roll of other districts B, C, D; but situated within the local jurisdiction of district A.

The Collector of district A will prepare immediately after each quarter, from his ordinary statement, supplementary statements, Part I, in the form above given, showing the demands, collections, and arrears of cess on account of estates borne on the revenue-roll of his district, but situated within the local jurisdiction of other districts B, C, D. He will forward these (separate statement for each of the other districts B, C, D) to the several Collectors concerned for information and check. On receipt of such statement, the Collector receiving it will enter the particulars given therein in his ordinary statement, and also in a supplementary statement, Part II, in the form above given. *Mutatis mutandis* the instructions for

preparing the quarterly statement No. 4 of this appendix will apply to the supplementary quarterly statements prescribed by this rule. The supplementary statements will not show figures for each estate separately, but only one line of figures for each district concerned.

No. 7.—Subsidiary Statement—(See Rule 3, Section XI of this Chapter).—Explanation sheet of figures shown in total A under Road Cess and Public Works Cess.

NAME OF DISTRICT.								Total as shown in return.
Rate of cess.								
Column 3, demand for the quarter	Road Cess ...							
	P. W. Cess ...							
	Total ...							
Column 5, previously paid in advance for the present quarter ...	Road Cess ...							
	P. W. Cess ...							
	Total ...							
Column 8, collections on account of current quarter...	Road Cess ...							
	P. W. Cess ...							
	Total ...							
Column 14, remissions	Road Cess ...							
	P. W. Cess ...							
	Total ...							
Column 2, arrears outstanding from last quarter	Road Cess ...							
	P. W. Cess ...							
	Total ...							
Column 7, collection on account of arrears	Road Cess ...							
	P. W. Cess ...							
	Total ...							

This statement will only be used for districts in which from any cause the Road Cess and Public Work Cess are not levied at the same rate.

No. 8.—Statement of Demands, Collections, and Arrears of Road Cess and Public Works Cess on Lands and Mines in the District of for the year ending (See Rule 3, section XI, of this Chapter).

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Division and distribution of Cesses.	Arrears outstanding from last year, column 15 of previous statement.	Demand for the year.	Gross demand (2+3).	Previously paid in advance for the present year.	Net demand (4—5).	Collected on account of arrears during the year.	Collection on account of current year made within the year.	Collected in advance on account of future years.	Total collections.	Balance of old arrears (2—7).	Current balance 3—(5+8).	Gross balance (11+12).	Remissions.	Net balance (13—14).	Collected in advance in the past year for future years. (The entries are required only against Total A divided into R. and P. W. Cess.)
A.—Gross amalgamated cess levied in the district															
Divided into ... Road cess															
Divided into ... Public Works cess ...															
B.—Less Road and Public Works cess due to other districts as shown in supplementary statement, Part I															
C.—Net Road and Public Works cess levied for this district (A *minus* B)															
D.—Add Road and Public Works cess due from other districts as shown in supplementary statement, Part II															
E.—Total Road and Public Works cess for this district (C *plus* D) ...															

17.—REMARKS.—(*a*) When the figures in column 2 do not tally with those in column 15 of the previous year's return, the discrepancy should be explained.
(*b*) Ditto 3 ditto 3 ditto ditto ditto.
(*c*) The total cess valuation of the district for the year under report should be stated.
(*d*) The amount of arrears barred by limitation should be stated.

Annual statements should be submitted of the demands, collections, and arrears of cess on lands and mines for the cess year commencing 1st April, and ending 31st March in the above form No. 8. The statements of demands, collections, and arrears of cess on lands and mines for the districts of Bengal should be the aggregate of the statements for the four quarters ending 30th June, 30th September, 31st December, 31st March. The for the districts of the Orissa Division should also be the aggregate of the statements for the two half-years ending 30th September and 31st March.

The net arrears shown in column 15 should correspond with the net arrears shown in column 15 of the last quarterly and half-yearly statements of the year. If there is any difference, an explanation should be given. *Mutatis mutandis* the instructions for preparing the quarterly statement No. 4 of this appendix will apply to the statement prescribed here.

No. 9.—*Supplementary Annual Statement of demands, collections, and arrears of cess on lands and mines. Part I.—Relating to estates or portions of estates situated within the local jurisdiction of other districts, but borne on the revenue-roll of the district of—* (*See Rule* 3, *Section XI of this Chapter*).

1. Name of district.
2. Arrears outstanding from last year, column 13 of previous statement.
3. Demand for the year.
4. Gross demand (2 + 3).
5. Previously paid in advance for the present year.
6. Net demand (4 — 5).
7. Collected on account of arrears during the year.
8. Collection on account of current year made within the year.
9. Collected in advance on account of future years.
10. Total collections.
11. Gross balance.
12. Remissions.
13. Net balance (11 — 12).

No. 10.—*Supplementary Annual Statement of demands, collections, and arrears of cess on lands and mines. Part II.—Relating to estates or portions of estates borne on the revenue-roll of other districts, but situated within the local jurisdiction of the district of—*(*See Rule* 3, *Section XI of this Chapter*).

Columns 1 to 13 the same as columns 1 to 13 of form No. 10 above. The supplementary statements will not show figures for each estate separately, but only one line of figures for each district concerned.

No. 11.—*Annual statement of percentage of arrear and current collections* (*See Rule* 3, *section XI of this Chapter*).

1. Name of district.
2. Nature of cesses, divided into:—
   A arrear.
   B current.
3. Demand.
4. Collection.
5. Percentage of column 4 on column 3.
6. Brief explanation when the percentage of A is less than 90 and of B less than 95.

The entry against "Current B" in column 3 should be the difference between the figures in columns 3 and 5, heading A of the annual return No. 8.

No. 12.—*Annual statement of objections lodged against certificates issued for the recovery of arrears of cess* (*See Rule* 3, *section XI of this Chapter*).

1. Name of district.
2. Number of objections lodged against certificates.
3. Number of objections disposed of.
4. Out of the number disposed of, in how many cases the certificates objected to were, divided into:—(*a*) cancelled, (*b*) or any reduction made in the amount certified.
5. Remarks.

The entry under "(*a*) cancelled" should correspond with the figures for the same heading of the cess portion of the return showing certificates filed under Act VII (B.C.) of 1880 for the year. If there is any discrepancy it should be explained.

No. 13.—*Annual statement showing the stages at which payments were made in the recovery of demands covered by certificates* (*See Rule* 3 *section XI of this Chapter*).

1. Name of district.
2. On issue of notice.
3. On issue of notice for sale of defaulter's moveable property.
4. On issue of notice for sale of defaulter's immoveable property.
5. Remarks.

No. 14. *Annual statement of separate cess accounts opened in revenue-paying estates under section* 44 *of Act IX* (*B.C.*) *of* 1880 (*See Rule* 3 *Section XI of this Chapter*).

1. Name of district.
2 and 3. Separate cess accounts opened during the year under report, divided into:—(2) Number, (3) Amount.
4 and 5. Separate cess accounts remaining open at the end of the year under report, divided into:—(4) Number, (5) Amount.
6. Remarks.

The figures in columns 4 and 5 should be the total of the figures in columns 2 and 3 of this statement, plus those in columns 4 and 5 respectively of the statement for the previous year; when this is not the case owing to accounts having been intermediately closed, or for any other reason, the discrepancy should be explained.

REV. CIR. MARCH 1888.

No. 15. *Annual statement of separate cess accounts opened in revenue-free estates under Clause* 2, *Section* 46 *of Act IX* (*B.C.*) *of* 1880 (*See Rule* 3, *section XI of this Chapter*).

1. Name of district.
2 and 3. Separate cess accounts opened during the year under report, divided into:—(2) Number, (3) Amount.
4 and 5. Separate cess accounts remaining open at the end of the year under report, divided into:—(4) Number, (5) Amount.
6. Remarks.

The figures in columns 4 and 5 should be the total of the figures in columns 2 and 3 of this statement, plus those in columns 4 and 5 respectively of the statement for the previous year. When this is not the case, owing to accounts having been intermediately closed, or for any other reason, the discrepancy should be explained.

No. 16. *Annual statement showing the statistics of estates and tenures and their recorded share-holders* (*See Rule* 3, *section XI of this Chapter*).

1. Name of district.
2 and 3. Number of estates assessed with cess, divided into:- (2) land revenue-paying; (3) land revenue-free.
4. Number of recorded share-holders of estate.
5. Number of tenures assessed with cess.
6. Number of recorded share-holders of tenures.
7. Remarks.

3. For Rule 10, Section II, *substitute* the following:

10. The progress made in valuation or revaluation is to be reported quarterly to the Board through the Commissioner in the form 3 given in section XI of these rules under the head of statements, not later than the 15th of the month following the close of the quarter for which the statement is due.

4. In Rule 7 of Section XI *substitute* "Forms 5 and 6" for "Forms Nos. 6 and 7" in line 2; and *strike out* the words "and even estate" in lines 7 and 8. Also *strike out* the words "as hitherto" in line 12.

5. In Rule 8 of the same section, *strike out* the words "except Appendix C" in lines 2 and 3.

6. In Rule 9 of the same section, *strike out* the words "one to be Collector's office" in lines 2 and 3, and *substitute* "duplicate" for "triplicate" in line 2, "one" for "the second"

in line 4, and "second" for "third" in line 5. After the word "office" in line 6, *insert* the words "the Collector's draft copy will be retained in his office."

No. 4.

IN Section III, Chapter XII, page 272, Volume I of the Board's Rules, to the item "10 (34).—All applications under sections 10, 11 and 15, Act XI of 1859," *add* the words "abolished in 1888."

In Section IV of the same Chapter, page 276, *strike out* from the words "General Register (No. 10 [34])" to the words "application is granted," all inclusive.

In Section III of the same Chapter, page 272 of the Board' Rules, Volume I, *substitute* the following Register in place of Registers Nos. 11, 12 and 12A :—

"12 of Separate Accounts under sections 10 and 11 of Act XI of 1859 and section 70 of Act VII (B. C.) of 1876."

In Section IV of the same Chapter, page 277, *substitute* the following Register for Registers Nos. 11, 12 and 12A :—

"Register No. 12 of Separate Accounts under sections 10 and 11 of Act XI of 1859 and section 70 of Act VII (B. C.) of 1876.

1. Serial number.
2. Name of applicant and date of application.
3. Section and Act under which application is made.
4. Estate concerned.
   (*a*). Name and thana.
   (*b*). Number on the roll.
   (*c*). Government revenue.
5. Specification of share mentioned in the application.—
   (*a*). Name of mouzah.
   (*b*). Share and area, if specified.
   (*c*). Government revenue.
6. Date and purport of Collector's order.
7. Amount of fees realised.
8. Date of relisation.
9. Signature of Treasurer.
10. Remarks."

In Section III of the same Chapter, page 273, to the item "37 (61) Register of fees," *add* the words "abolished in 1888."

In Section IV of the same Chapter, page 281, *strike out* from the words "General Register (No. 37 [61]) of fees" to the words "Treasury officer," all inclusive.

In Section IV of the same Chapter, page 277, *add* the following columns to each of the Registers Nos. (13 [37]) and (14 [38]):—

"8. Amount of fees realised.
9. Date of realisation.
10. Signature of the treasurer."

The above changes will take effect from the 1st April 1888.

No. 5.

In Section II of Chapter XII, page 271 of the Board's Rules, Volume I, to the item "M.—Register of peons," *add* the words "removed to the list of Registers prescribed by Executive Authority," and in the same Section and Chapter, page 272, *insert* the words "30.—Peons" below item "29 (53) Precepts."

In Section IV of the same Chapter, page 274, *strike out* from the words "Register (M) of Peons" to the words "occasional employment," all inclusive, and in the same Section and Chapter, page 280, *insert* the following after "Register (No. 29 [53]) of Precepts:—

Register 30.—Peons.

1. Serial number.
2. Name of peon.
3. Age of peon at date of appointment.
4. Place of abode.
5. Father's name.
6. Date of appointment.
7. Signature of Nazir.
8. Signature of presiding officer.
9. Salaried or for occasional employment.

The change will take effect from the 1st April 1888.

No. 6.

REGISTERS Nos. 46, 47, 48 and 49—Leave of ministerial officers on pages 283-84 of the Board's Rules, Volume I, are hereby cancelled, and the following new Register 46 is substituted in their place:—

Heading.—Register 46 of leave to ministerial officers drawing Rs. 10 a month and upwards.

1. Name of officer.
2. Appointment held by him.
3. Salary (including allowances).
4. Description of leave granted.
5. Clause and section of Code under which leave granted.
6. Rate of allowance during leave.
7. Initial (and date) of officer granting leave.
8. Length of leave granted.
9. Date of commencement of leave.
10. Extension granted.
11. Date of return to duty.
12. Initial (and date) of officer receiving report of return to duty.
13. Remarks.

2. In this register a page is to be assigned to each officer, and all leave granted to him should be entered in it, so that at any period of his service it will be possible to tell at a glance what leave he has had. It is to be written up retrospectively for each ministerial officer now in the service, so as to show all the leave of each description he may have taken hitherto.

3. The register will come into force with effect from the 1st April 1888 and is to be properly kept up. District officers should indent on the Superintendent of Stationery for the necessary number of copies of the form.

4. In Section III, Chapter XII of the Board's Rules Volume I, page 273, *strike out* from "46 (72) sick leave" to the words "Rs. 100," all inclusive, and *substitute* "46. Register of leave to ministerial officers."

5. For the present Rule 6 of Section VII, Chapter II, Board's Rules, Volume I, *substitute* the following:—

"6. Register 46 of leave to ministerial officers is to be kept in every office. The headings of this register are given in the chapter headed Registers."

F. B. PEACOCK, ESQ.

No. 7.

WITH reference to the Board's Circular Order No. 12 of January 1888, the following correction should be made:—

Strike out Note (1) to Register No. 70 prescribed in the Board's Circular No. 3 of September 1886. A similar correction should be made in the form of the Register given on page 180 of the Excise Manual.

No. 8.

THE attention of Revenue Officers is drawn to the following Resolution No. 132, dated 11th January 1888, of the Government of India, in the Department of Finance and Commerce, regarding the refund of the value of impressed court-fee stamps and of court-fee adhesive labels.

2. The present orders supersede Rules 13, 13(*a*), 13(*b*) and 14 of section X of the Stamp Manual, and of Chapter VII of the Board's Rules, Volume II.

"Read—

Resolution of the Government of India in this Department, No. 2345, dated the 26th December 1884.

Letter to the Government of Bombay, No 230, dated the 20th April 1885.

Letter from the Government of Madras, No. 953, dated the 30th September 1887.

RESOLUTION.—In supersession of all existing orders on the subject, the Governor-General in Council is pleased to authorise the refund of the value of impressed court-fee stamps and of court-fee adhesive labels in accordance with the following rules:—

1 (*a*) When any person is possessed of impressed court-fee stamps for which he has no immediate use, or which have been spoiled or rendered unfit or useless for the purpose intended, or

(*b*) When any person is possessed of two or more (or, in the case of denominations below Rs. 5, four or more) court-fee adhesive labels *which have never been detached from each other*, and for which he has no immediate use,

the Collector shall, on application, repay to him the value of such stamps or labels in money, deducting one anna in the rupee, upon such person delivering up the same to be cancelled and proving to the Collector's satisfaction that they were purchased by him with a *bonâ fide* intention to use them, that he has paid the full price thereof, and that they were so purchased or, in the case of impressed court-fee stamps, so purchased spoiled or rendered useless, within the period of six months preceding the date on which they are so delivered. Provided that Local Governments may, in special cases, allow refunds when application is made within one year from the date of purchase of the stamps or labels, or, also in the case of impressed court-fee stamps, within one year from the date on which the stamps were spoiled or rendered useless. The Local Governments may at their discretion* delegate this power to any subordinate authority.

* By Government order No. 756, dated 21st February 1888, the Government of Bengal has delegated this power to the Board.

2. When a licensed vendor surrenders his license or dies, the Collector may, at his discretion, if he considers that the circumstances justify the application, repay to him or his representatives, as the case may be, the values of stamps and labels, not spoiled or rendered unfit for use, returned into the Collector's store, deducting one anna in the rupee; or he may issue stamps and labels of other values in exchange, provided that, in the case of adhesive court-fee labels, their value may not be refunded nor stamps and labels of other values issued in exchange, unless, in cases where the value of each label is not less than Rs. 5, there are at least two such labels which have never been detached from each other; and in cases where the value of each label is less than Rs. 5 unless there are at least four such labels which have never been detached from each other.

3. When adhesive labels are attached to impressed sheets of court-fee stamps in accordance with the directions contained

in Notification by the Government of India in this Department, No. 361, dated the 18th April 1883, such labels should be regarded as impressed stamps for the purposes of refund under these rules."

No. 9.

THE attention of all Divisional and District Officers, as well as of the Collectors of Customs at Calcutta and at the Out-ports, the Superintendent of Stamps and Stationery, the Opium Agents of Behar and Benares, and the Shipping Master of Calcutta, is drawn to the Resolution of the Government of Bengal, dated 17th January 1888, and published in the Supplement to the *Calcutta Gazette* of the 25th idem, regarding the curtailment of annual reports, and they are specially requested to comply with the instructions contained in paragraphs 2 and 3 of the Resolution in preparing their future reports.

H. L. G.—Reg. No. 18753J—28—29-3-88.

MARCH 1888.

MR. REYNOLDS.

No. 10.

UNDER the rules published in the supplement to the *Calcutta Gazette* of the 21st March 1888, certain changes have been introduced in the system of payment of Government dues by means of revenue money-orders, with effect from the 1st April 1888. As, however, there may be some delay in the preparation of the new forms prescribed, and as the old forms will probably continue to be used by zemindars who have them in their possession, District officers are informed that no revenue money-order should be refused, merely because the old form is used instead of the form prescribed by the new rules.

No. 11.

UNDER class B in section IVB of Chapter XI of the Board's Rules, Volume I, re-insert the words "Matters of Account" which were struck out by circular order No. 15 of December 1887.

F. M. HALLIDAY, ESQ.

No. 12.

IN the 11th condition of outstill license form No. 25, on pages 150 and 151 of the Excise Manual, and pages 386 and 387 of the Board's Rules, volume I, *insert* the word 'reputed' before 'quart bottle.'

MESSRS. REYNOLDS AND HALLIDAY.

No. 13.

WITH a view to secure uniformity of practice in the punching of court-fee stamps payable on account of processes sent for service from one district to another, the Board, after consulting the Revenue Officers, are of opinion that the court or office which receives the court-fee should have the stamps punched. The court-fee stamps are to be affixed to the *applications* for issue of processes and not to the processes themselves, an endorsement being made on the processes certifying that the fees have been paid, and the applications being retained in the receiving court or office.

F. M. HALLIDAY, ESQ.

No. 14.

THE following corrections are to be made in clause 4, section VIII, on page 92 of the Excise Manual :—

In the 5th and 6th lines *correct* "one and-a-half parts" to "one part" and "98½" to "99."

2. The above corrections should be made also in chapter XV of the Board's Rules, volume I.

C. A. P.—Reg. No. 398J—28—9-4-88.

APRIL 1888.

MR. REYNOLDS.

No. 1.

IN Section IV, Chapter XII, page 278, volume I of the Board's Rules, substitute the following for the present headings of Register No. [16 (40)] of applications for waste lands:—

1. Serial number.
2. Date of application.
3. Name of residence of applicant.
4. Number of the plot in Register B, Part III.
5. Taluk, pergunnah and tehsil in which situated.
6. Area in acres of the plot, with its boundaries as given in the application.
7. Area in acres of the plot as ascertained by actual enquiry.
8. Amount of survey fees paid.
9. Date of payment.
10. Value of forest on the land paid.
11. Date of payment.
12. Date of completion of survey.
13. Abstract and date of final order.
14. Date of settlement.
15. Remarks.

2. The existing Registers—No. 17, of waste lands available for sale, and No. 18, of waste lands not available for sale—have already been discontinued. It will be sufficient to note in the column of remarks in Register B, Part III, whether the land is or is not available for lease. No waste lands are now sold.

No. 2.

THE following rule, which is based upon the orders of Government in consultation with the Legal Remembrancer, should be inserted as clause 7, section IV, chapter XIV, volume I of the Board's Rules:—

"Before any recommendation is made for the annulment of the sale of an estate, a deposit should be required of a sum of money sufficient to cover the claim for interest on the purchase-money, as also all intermediate payments of Government dues which may have been made by the auction purchaser."

No. 3.

THE special attention of Collectors is drawn to the Board's Circular Order No. 5 of January 1884, and they are requested to satisfy themselves that the orders "to abstain from making any further collections of Road Cess and Public Works Cess in respect of julkars, that is of assessments made on rights of fishery as distinguished from proprietary right in the land which is covered by water," have been and are duly carried out.

F. M. HALLIDAY, ESQ.

No. 4.

WITH the approval of Government, the Board direct that from the beginning of the year 1888-89, licensed vendors at all places purchasing court-fee stamps of the total value of Rs. 25 and upwards at one time, by payment of ready money, shall receive the same at a discount at the following rates :—

For stamps of the value of one rupee or less, three pies in the rupee; for stamps of higher values, one-and-a-half pies in the rupee.

2. The above orders supersede Rule 15, section III of the Stamp Manual, and Rule 15, section III, Chapter VII of the Board's Rules, volume II.

No. 5.

SUBSTITUTE the following after the words "the license begins" in line 7, clause 18, section III of the Excise Manual, and in line 4, clause 18, section III, Chapter XV of the Board's Rules, volume I :—

The same rule applies to tari, except in the 24-Pergunnahs and the districts of the Patna Division, where an advance of one-and-a-half month's fee shall be taken. In the districts of the Patna Division, and in certain districts of the Bhagulpore and Chota Nagpore Divisions, subject to the payment of advance fees as above at the time of sale, the payment of fees shall be in the following manner :—

No. 6.

UNDER rule 32 of the rules for the custody, supply, and sale of stamps of all descriptions, issued with Government notification of the 12th August 1887, the officer in charge of each local depôt is to count the stamps under his charge on the last open day of September and March of each year, and is to certify to his having done so to the Superintendent of Stamps. A reference has been made to the Board whether District officers are relieved of the duty of personally counting the stamps under the above rule, and the attention of Revenue officers is drawn to the following ruling by the Board on the point:—

The rules referred to do not define officer in charge of a local depôt; but as every treasury is a local depôt according to rule 6 of the rules, the head of the treasury, who is the Collector (or Deputy Commissioner), must be the officer in charge of the depôt. The Collector (or Deputy Commissioner) can delegate some of his powers to a Deputy Collector, but the counting of the stamps required by rule 32 should be done by himself.

C. A. P.—Reg. No. 1251J—28—25-4-88.

APRIL 1888.

MR. REYNOLDS.

Erratum.—In paragraph 2 of the Board's Circular Order No. 10 of February 1888, read "Chapter XIII" for "Chapter IX."

No. 7.

WITH reference to the orders of Government, dated 5th April 1888, on the Board's report of 8th February 1888, on the subject of the Salaries Commission's suggestions regarding Return No. XXIF (demands, collections, remissions and balances due to wards' and attached estates), the following addition should be made to Rule 8, Section V, Chapter IX, page 272, Volume II, Board's Rules:—

"It is open to the Commissioner, when in any special case he thinks that an estate is well managed and the arrears are small, to dispense with the quarterly return and substitute its half-yearly submission to him by the Collector on the 20th of April and October."

2. For the present heading* and note† in column 1 of the printed form of return, the heading "Total number of properties under each major head A to G" should be substituted. In preparing the return in future the total number of estates under each major head should be given with only one line of figures for columns 2 to 23.

3. These orders should be communicated to Managers of estates.

---

* Name of each property.

† When an estate is situated in several districts, the properties should be shown district by district.

REV. CIR.
APRIL 1888.

No. 8.

UNDER the orders of Government of 13th April 1888, the annual Return No. XXXII (receipts and disbursements of the rate for the general management of wards' and attached estates and receipts of the rate for defraying part of the expense of treasury establishments) should, in accordance with the suggestion of the Salaries Commission, be submitted in future by District Officers direct to the Board and not through Commissioners.

2. The words "in duplicate" in line 2 and the words "in the Commissioner's office on the 1st May, and" in lines 4 and 5 of Rule 8, Section IV, Chapter IX, page 268, Volume II, Board's Rules, should be expunged.

3. The words "and certified to by each accountant in the district Return XXXII" in the heading of column 7 of the form of the Commissioner's Return No. XXXIIA, and instruction "(c)—The figures for column 7 will be taken from the district Return XXXII" at foot of that form should also be expunged.

No. 9.

THE discontinuance of Return No. XXXVII (Lands used for public purposes) having been sanctioned by Government, the following corrections should be made in Volume I of the Board's Rules:—

In Rule 2, Section III, Chapter VII at page 165, *strike out* from "and a correctly revised statement" to the words "Board of Revenue," all inclusive.

Omit Rule 7 in Section VII of Chapter XIII at page 298.

From the list of "Returns to be furnished by all District Officers" under head "yearly" on page 300 in the appendix to Chapter XIII of the Board's Rules, Volume I, *strike out* "Lands used for public purposes—XXXVII."

No. 10.

FOR the present Clause 1, Section 1 of Chapter IX, page 197 of the Board's Rules, Volume I, substitute the following:—

"Commissioners are authorised to issue circular orders to their subordinates, on questions of procedure and general practice.

A copy of every such circular should, when it relates to revenue matters, be transmitted to the Board of Revenue, and in other cases to Government."

No. 11.

FROM page 301 in the appendix to Chapter XIII of the Board's Rules, Volume I, under the heading "Commissioners should also forward to the Board copies of the following returns submitted to them by Collectors," *strike out* the words "Collector's business—VIII."

No. 12.

RETURN No. VIIIA, which has hitherto been submitted quarterly to the Board through the Commissioners under clause I, Part V of the Certificate Manual, is to be retained as a return to the Commissioner, and is not to be submitted to the Board from the first quarter of 1888-89. In the rule cited above, for the words "through the Commissioners to the Board" substitute the words "to the Commissioners."

2. With the Commissioner's Annual Land Revenue Reports a statement in the form of Appendix No. XIA to the Board's Land Revenue Report should be submitted with an additional column showing the amounts covered by certificates made during the year.

F. M. HALLIDAY, ESQ.

No. 13.

MAKE the following additions in the license form No. 42 on pages 164 and 165 of the Excise Manual:—

In condition XI, after the word "shop," *add* the words "or transfer his license to any other party."

Below condition XV, prescribed by the Board's circular order No. 13 of January 1888, *insert* the following:—

"XVI.—The infringement of any of the above conditions will subject the holder to forfeiture of this license and to the penalties prescribed by law for the specific offence committed."

W. M. D'C.—Reg. No. 2323 J—28—11-5 88.

MAY 1888.

Mr. Reynolds.

No. 1.

By the Government Resolution in the Financial Department, dated 22nd March 1888, contingent charges are divided into three classes—contract, special, and regular. Divisional grants on account of contract and special contingencies are placed at the disposal of Commissioners, who will allot the grants annually among Collectors at their discretion. The charges on account of regular contingencies will be incurred by disbursing officers in accordance with fixed scales without sanction of superior authority and irrespective of budget provision. The countersignature of contingent bills by superior authority is no longer necessary. Travelling allowance will be drawn in bills separate from contingencies.

2. With reference to these orders, the whole of Section IV, Chapter IX, Volume I of the Board's Rules on the subject of "Contingent Bills" is cancelled. The clauses "Adjustment of contingencies in the offices subordinate to them up to Rs 500" and "Adjustment of Commissioners' contingencies up to Rs. 500" in rules 7 and 8, section IX of the same chapter of the rules on page 208 and 210, are also omitted.

No. 2.

The sale of Government estates can be sanctioned by Government only and not by the Board. The following changes in the Board's Rules are therefore necessary :—

In line 5, rule 1, and in line 6, rule 9 of section II, Chapter III of the Board's Rules, volume I, for the word "Board" substitute the word "Government."

In section IX, Chapter IX of the Board's Rules, volume I, page 209, *strike out*—

"Sale of Government estates—Chapter on Government estates."

F. M. HALLIDAY, ESQ.

No. 3.

THE Government having accepted the recommendation of the Salaries Commission, dispensing with the submission by District officers to higher authority of estimates of cost of partitions framed under section 39 of Act VIII (B.C) of 1876, the following additions and alterations have been made in Chapter III of the Board's Rules, Volume II:—

In rule 3 for the words "sanctioned by the Commissioner," *substitute* the words "passed by the Collector."

Omit rule 4.

In rule 8 *omit* the words "and submitted to the Commissioner in duplicate."

In the concluding portion of rule 10 *strike out* from "should explain" to the words "for sanction," all inclusive, and *substitute* the words "shall record a proceeding explaining the cause of the excess."

In rule 11 for the words from "with such further explanation" to "for sanction," all inclusive, "*substitute* the words "may be passed by the Collector."

In Appendix A at page 36, *omit* the endorsements at foot of the statement I.

In Clause 8, Section IX, Chapter IX, page 209 of the Board's Rules, Volume I, *omit* the item "formal sanction of establishments for the division of estates.—*Chapter on Partition of Estates.*"

No. 4.

ADD the following at the beginning of clause 11, section II, on pages 72 and 318 of the Excise Manual, and the Board's Rules, volume I, respectively:—

"Except in districts where minimum prices have been prescribed by the Board,"

No. 5.

IN continuation of the Board's circular order No. 10 of December 1887, the attention of Revenue officers is drawn to the following notification published at page 324, Part I of the *Calcutta Gazette* of the 18th April 1888:—

NOTIFICATION.

"*The* 17*th April* 1888.—In continuation of the notification of the Government of Bengal, dated the 12th August 1887, publishing the rules prescribed by the Government of India for the custody, supply, and sale of all kinds of stamps and stamped papers, it is hereby notified for general information that the Governor-General in Council has, in a Resolution of the Department of Finance and Commerce, No. 1398, dated the 17th March 1888, directed that the words 'at the rate of a quarter of an anna in the rupee' be substituted for the words 'at the same rate' in rule 24 of the rules mentioned above."

No. 6.

THE following note should be substituted for the marginal note to paragraph 1 of the Resolution of the Government of India published with the Board's circular order No 8 of March 1888:—

"By Government order No. 756, dated 21st February 1888, to the Board, and Government circular No. 15, dated 16th April 1888, to the address of all Commissioners, forwarded to the Board with Government order No. 1634 of the same date, the Government of Bengal has delegated this power to the Board and to the Commissioners of Divisions respectively."

No. 7.

FROM references that have recently been made to the Board, it appears that some District Officers are under the impression that the provisions of the Bengal Salt Act VII of 1864 apply only to certain Saliferous districts in which the Rowannah system is in force. But on turning to the Act, it will be found that, with the exception of sections XI to XXII, which relate to the possession

and transport of salt, and which are in force only in certain specified tracts, the rest of the Act is in force throughout the Lower Provinces, and within this area the unlicensed manufacture of salt is punishable under section V of the Act.

C. A. P.—Reg. No. 2598J—28—26-5-88.

MAY 1888.

F. M. HALLIDAY, ESQ.

No. 8.

As the Board have reason to believe that an impression exists that no reward is to be paid in opium cases, unless the fine inflicted by the Magistrate is realized, the attention of all officers is hereby drawn to rules 43, 44, and 45 of the Government revised opium rules and rules 18, 19, 20, 23, and 24 of the Board's subsidiary rules on the subject of the payment of rewards in opium cases.

No. 9.

THE Board desire that Return No. XXIII (stamp duty and penalties) is henceforth to be submitted half-yearly instead of quarterly as hitherto.

No. 10.

THE following revised form of the half-yearly Return No. XXIC (prosecutions for offences against the stamp laws) is prescribed in supersession of the one now in use :—

1. Serial number of the case as entered in Return No. XXIII.
2. Date of institution.
3. Nature of document.
4. Value of stamp on which the document was written.
5. Amount found deficient
6. Brought to trial. } Number of persons.
7. Convicted. } Number of persons.
8. Acquitted. } Number of persons.
9. Fines imposed.
10. Fines realized.
11. Amount of reward disbursed to informers.
12. Substance of Magistrate's decision.
13. Remarks.

W. M. D'C.—Reg. No. 3655J—23—6-6-88.

JUNE 1888.

Mr. Reynolds.

No. 1.

The Rules published in the *Calcutta Gazette*, of the 16th May 1888, for the grant of leases of waste lands for tea cultivation in the districts of Julpigoree and Darjeeling, and of arable lands in the former district, are in force from the date of publication in supersession of the rules contained in Section III, Chapter X, Volume II of the Board's Rules, which are hereby cancelled.

2. Persons already holding tea or arable grants in these districts may have such grants brought under the operation of the new rules on intimating their desire in this respect to the Deputy Commissioner within six months from the date of the publication of the rules, but no such application will be entertained unless the new rules are elected in their entirety.

3. A revised "Waste Land Manual" is in Press and will issue immediately.

No. 2.

The following words are added to clause 5, section I, page 55 of the Cess Manual, 1888:—

"Under Government orders No. 2121, dated 11th May 1888, the responsibility of Government for contributions to Local Funds will not extend beyond a period of twelve months from the close of the financial year to which the demand relates. It is therefore incumbent on Collectors on behalf of a District Board, if it is to be recouped its share of the expenditure incurred, to apply in all cases without delay for the amount to which the Board is entitled."

No. 3.

In accordance with orders passed by Government on the recommendations made by the Salaries Commission with reference to the

Road and Public Work Cesses in paragraph 90 of their report, the Board direct the substitution of the words "Collector of the district" for "Commissioner" in line 2, page 73 (clause 2 of Section VIII), of the Cess Manual, 1888.

The same correction should be made in the marginal heading of the clause quoted.

No. 4.

THE following instruction should be added at the end of paragraph 1 of the instructions for the preparation of Register I in appendix B, page 86 of the "Cess Manual 1888":—

All relinquished Railway "B" class lands sold rent free are to be entered in this Register.

No. 5.

THE following Rule should be added as clause 41, Section II, page 65 of the Cess Manual, 1888:—

Assessment of estates when a tenure-holder pays a higher rent to the zemindar than he receives from the ryots.

41. As the definition of annual value of land given in section IV of Act IX (B.C.) of 1880 allows the annual value to be calculated either on the total rent of the cultivators, or on the rent paid by the person in use or occupation thereof, in all cases where the latter exceeds the former, it should be adopted as the annual value, except when such excess is due to diluvion, in which case the calculation should be made on the total rent paid by the ryots.

Illustration.

		Rs.
The Government revenue of an estate paid by the zemindar is	...	1,000
The ticcadar pays to the zemindar	...	2,000
The ryots pay to the ticcadar	...	1,500

The annual value of this estate is Rs. 2,000, or the rental paid by the ticcadar. The total amount of cess payable to Government at maximum rates (one anna per rupee) is annas 1,500, that it is to say, annas 2,000 minus annas 500, which the zemindar is allowed under the law to deduct at the rate of half

an anna on every rupee of revenue. The different persons interested contribute to this payment of annas 1,500 as follows:—

	Annas.
The ryots pay half an anna on their rental, or	750
The ticcadar on his rent of Rs. 2,000 is allowed a statutory deduction of half an anna per rupee: he therefore is liable to pay 1,000 annas only, of which he collects 750 annas from the ryots. His net payment is ...	250
The zemindar, who has to pay 2,000 annas on the value of the estate, receives the statutory allowance of half an anna on every rupee of the Government revenue, or annas 500. He therefore has to pay annas 1,500, of which he collects 1,000 (750+250) from the ticcadar. His net payment is	500
Total payment to Government ...	1,500

By way of comparison it may be noted what the proportionate payments would have been if the rent paid by the ryots in this estate had been Rs. 2,000 and the ticcadar's rent Rs. 1,500. In this case—

	Annas.
The ryots would have had to pay ...	1,000
The ticcadar (annas 1,000 collected from the ryots, minus 750 statutory allowance)	250
The zemindar has to pay annas 2,000 minus 500 statutory allowance= 1,500 annas. But he collects from the ticcadar 1,250 (1,000+250), and pays therefore net only ...	250
Total ...	1,500

No. 6.

IN republishing for general information Chapter II of the rules prescribed by Government under sub-section 5, section 190 of the Bengal Tenancy Act, relating to "staple food-crops and price-lists," the Board invite attention to the supplementary instructions issued therewith. These instructions have been prepared by the Board of Revenue for the guidance of officers in the preparation of price-lists, and have received the approval of Government.

CHAPTER II —STAPLE FOOD-CROPS AND PRICE-LISTS.

1. *Section* 39(*a*).—The local areas under this section shall be those entered in Schedule II annexed to these rules,* and the mart specified in the same schedule for each local area shall be that at which prices shall be recorded.

* It is not thought necessary to republish the schedule with this circular.

2. *Section* 39 (7).—The Collector, after such enquiry into the relative extent to which particular food-crops are grown in his district, as he may think necessary, shall cause a notice to be affixed in his office and in the sub-divisional office, specifying the food-crop or food-crops which in his opinion is or are most extensively grown in each local area. The notice shall distinguish, at far as may be practicable, between crops grown on high lands and crops grown on low lands; and shall fix a day, not being later than 15 days after the publication of such notice, on which objections will be taken into consideration. On the day so fixed the Collector shall take into his consideration the objections, if any, to the enumeration of staple food-crops proposed in the notice, and shall report his opinion thereon to the Board of Revenue. The Board of Revenue shall submit the Collector's opinion to the Local Government, with such remarks as may seem to them necessary. The Local Government, after considering the reports of the Collector and the Board of Revenue, shall determine and notify in the *Calcutta Gazette* what shall be deemed staple food-crops in each local area.

3 Price-lists of staple food-crops shall be prepared on one market day in the month at intervals of not less than 20 days.

This market day shall be selected by the Collector subject to the control of the Board of Revenue.

4. The price recorded for each staple food-crop shall be the prevailing retail price at which that crop was actually sold in the mart to which the price-list refers on the day selected under the last preceding rule.

Board's Supplementary Instructions.

Under rule 4 the price recorded for each staple food-crop shall be the prevailing retail price at which that crop was actually sold in the mart to which the price-list refers on the day prescribed in rule 3 of the rules issued by Government—

(*a*) The price recorded should be the average of the prices of the different qualities of the staple crop.

(*b*) The price should always be given in seers of 80 tolahs standard weight per rupee.

(*c*) Care should be taken that the price of the staple crops *grown* in the locality is taken into account and *not* of those imported.

(*d*) When rice is the staple, the price to be recorded is the average of the common qualities of husked rice (*mota chaul*) as distinguished from paddy, consumed for the time being by the middle and poorer classes.

(*e*) The average price of the various kinds of *amun* should be shown throughout the year, and that of *aus* separately during the months in which it is sold.

(*f*) The prices of *old* and *new* crop should be shown separately when both are being sold at the mart.

5. Price-lists shall ordinarily be prepared by a gazetted officer not below the rank of a Sub-Deputy Collector. But in special cases where a Sub-Deputy Collector is not available, the Collector, with the sanction of the Commissioner, may authorise a canoongoe to prepare the lists.

6. Every officer charged with the preparation of price-lists shall keep a record showing as far as practicable—

(*a*) The date of his visit to the mart, at which prices are to be recorded.

(*b*) The names of vendors and purchasers, the quantities sold, and the price thereof, for any sales effected in his presence

Board's Supplementary Instructions.

Under rule 6 every officer charged with the preparation of price-lists shall keep a record showing as far as practicable—

(*a*) The date of his visit to the mart at which prices are to be recorded.

(*b*) The names of vendors and purchasers, the quantities sold, and the price thereof, for any sales effected in his presence.

(*c*) The record prescribed to be kept up with the officer charged with the preparation of price-lists under this rule should also contain entries showing the vernacular names of the description of rice and the qualities of the other staples selected from time to time, so as to afford a basis for comparison with the qualities and prices which may be recorded at any future time, and also in order that, whenever a change occurs in the officers charged with the preparation of these lists, the new officer may have the means of ascertaining the qualities of the staple selected by his predecessor.

7. When price-lists are prepared at the sudder sub-division by an officer other than a Covenanted Deputy Collector, or at other sub-divisions by an officer subordinate to the Sub-divisional Officer, they shall be submitted to the Covenanted Deputy Collector, or a Deputy Collector specially nominated by the Collector for the purpose, or Sub-divisional Officer as the case may be. Such officer shall scrutinize the lists; he may call for explanations and cause manifest errors to be corrected; and, having satisfied himself of the accuracy of the lists, he shall countersign them.

8. The price-lists shall be published for not less than one week at the marts to which they respectively refer, at the Collector's or Sub-divisional Office, and at every police-station and munsifi in the local area.

Board's Supplementary Instructions.

Under rule 8 the price-lists shall be published for not less than one week at the marts to which they respectively refer, at the Collector's

or Sub-divisional Office, and at every police-station and munsifi in the local area.

The lists shall be published under this rule in the form subjoined :—

PRICE-LIST for month of 188
for local area , sub-division , district
, is published under clause 3, section 39 of the Bengal Tenancy Act VIII of 1885. Any objections which any landlord or a tenant of the aforesaid local area may have to any entry in this list should be presented to the Collector in writing within a month from the date of its publication :—

Staple food-crop.	Number of seers of 80 tolahs sold per rupee.	REMARKS.

District
Sub-division
Collectorate
Dated 188 .

Signature of the officer preparing the list.

Rank

9. After the expiry of the term of publication of the price-lists in the mart to which they refer, as mentioned in the last preceding rule, the lists shall be submitted to the Board with any objections made to them, and with the opinions of the officers who prepared and countersigned them, and of the Collector, on such objections.

Board's Supplementary Instructions.

Under rule 9, after the expiry of the term of publication of the price-lists in the mart to which they refer, as mentioned in the last preceding rule, the lists shall be submitted to the Board with any objections made to

them, and with the opinions of the officers who prepared and countersigned them, and of the Collector, on such objections.

(*a*) The lists shall be submitted to the Board in the following form :—

*Price-list for the month of*_____188

District_____

Local area_____

Mart_____

Staple food-crop or crops.	No. of seers of 80 s. w. per rupee.	Substance of objections* if any.	Opinions of the officer who prepared the list and of the officer who examined it under rule 7, and of the Collector, on such objection.	REMARKS.

*Signature of Officer who examined the list under Rule 7*_____

*Rank*_____

*Date*_____

*Signature of Officer who prepared the list*_____

*Rank*_____

*Date*_____

* Any objections made to this list must be forwarded with it.

(*b*) Whatever the dates fixed for recording prices in local markets may be, the lists should be submitted to the Board of Revenue immediately after the expiry of one month from the date of their publication in the mart to which they refer.

(*c*) In submitting the lists to the Board, the recording officer should invariably explain in the column of remarks causes of variation in prices quoted during the period under report as compared with the last preceding return. The Collector should, after satisfying himself as to the correctness of this statement, initial it. The Collector should, in submitting the lists for the whole district, explain any marked difference between prices ruling in the several local areas of his district.

No. 7.

1. *Strike out* the last three sentences (from "In Calcutta" to "section III, clause 13") of clause 8, section II, on page 71 of the Excise Manual.

2. In the beginning of Rule (iv), clause 10, section II, on page 72 of the Excise Manual, *insert* the following :—

"By the word 'site' is meant the spot on which a shop stands or is to be established."

3. In paragraph 2 of the auction notification forms for use in Calcutta, in Appendix A of the Excise Manual, *substitute* the following for the words 'before its settlement' to 'unexpired' :—

"subject to there being no objection on police grounds either before or after its settlement, any shop from the site specified in the list to some other site, provided that the new site, if it is more than 100 yards from the advertized one, does not bring the shop within a quarter of a mile of any other similar shop whose term of license is unexpired."

4. The necessary changes should be made in Chapter XV of the Board's Rules, volume I.

No. 8.

THE following corrections should be made in the form of Table IV of the Quarterly Return No. XIV and in Question No. 16 for Distillery Inspection in the form of Report No. XXIH, given in Appendix C, page 185 of the Excise Manual.

Instruction (*a*) *at top of Table IV.*—Correct 7 and 10 in "columns 7 to 10" to 8 and 11.

Instruction (*b*).—Correct 5 in "columns 3 and 5" to 6.

Heading of columns 5 *and* 6.—Correct 6 and 20 in "column 6 of Excise Form 20" to 7 and 21.

Heading of column 7.—Correct 4 and 20 in "column 4 of Excise Form 20" to 5 and 21.

Heading of column 8.—Correct 9 and 20 in "column 9 of Excise Form 20" to 12 and 21.

Heading of column 12.—Correct 4 and 10 in "(column 4 less column 10)" to 5 and 11.

Heading of column 13.—Correct 5 and 9 in "(column 5 less column 9)" to 6 and 10.

Question 16 *of Distillery Inspection Form XXIH.*—Correct 12 in "column 12, Form No. 21," to 13. A similar correction should be made in the question appended to the Board's circular No. 3 of September 1886.

No. 9.

THE attention of District officers is drawn to the Board's Circular Order No. 7B., dated 22nd February 1888, and they are desired to see that such police officers as may be present in court are allowed the benefit of prompt payment of rewards in excise cases provided by the Circular Order, and that the case of absentees is dealt with as now in accordance with the instructions laid down in the Board's Circular Order No. 2 of September 1881.

2. The following alterations are to be made in the Board's Circular Order No. 2 of September 1881 on page 173 of the Excise Manual :—

Strike out paragraph 2 and the portion of paragraph 3 commencing from the words "The attention" to "identity of the payee."

In line 2 of paragraph 5, *insert* the words "not present in court" after 'police officers (including chowkeydars).'

Change the numbers of paragraphs 3, 4, and 5 to 2, 3, and 4, respectively.

No. 10.

The following orders of the Government of India, No. 813, dated 4th May 1888, in the Home Department, regarding the grant of refund of the stamp fee paid in the shape of an impressed stamp for a license under the Petroleum Act, 1881 (No. VIII

of 1881), in the event of an application for such a license being refused, are published for the information and guidance of all Revenue officers:—

"No. 813, dated Simla, the 4th May 1888.

From—A. P. MACDONNELL, ESQ., Secretary to the Government of India, Home Department.

To—The Chief Secretary to the Government of Madras.

I AM directed to acknowledge the receipt of your letter No. 374,* dated the 13th February last, enquiring whether in the event of an application for a license under the Petroleum Act, 1881 (No. VIII of 1881), bearing the prescribed fee in the shape of an impressed stamp, being refused, a refund of the stamp fee may be granted.

Judicial.*

2. In reply, I am to say that it appears to the Government of India that an application for a license under Act VIII of 1881 should bear the stamp suitable for an application, and that the stamp for the license should be separate. If the application is refused, the refund of the cost of the stamp for the license may be claimed under section 54 of the Stamp Act, 1879. An application should not be made on a stamped paper intended for the license, but where such a procedure has been wrongly allowed, a refund of the stamp fee *minus* the value of the stamp which should have been affixed to the application, and *minus* also the deductions prescribed in section 54 of the Stamp Act, may be granted."

W. D'C.—Reg. No. 4770J—28—30-6-88.

JUNE 1888.

Mr. Reynolds.

No. 11.

The following alterations and additions should be made in page 49 of the Wards' Manual, 1888:—

In rule 13 after the words "Accountant-General," add the words "in January each year."

In rule 14 after the word "rent," add the words "and cess."

From rule 16 expunge the words "and in most cases a biennial or triennial audit will probably be sufficient."

2. These orders should be communicated to all Managers of estates.

F. M. Halliday, Esq.

No. 12.

The following paragraph should be added to clause 43 of the Board's Rules, Volume I, Chapter IV, Section I:—

In Orissa this rule is applicable only to cases occurring subsequent to the 31st December 1887.

Messrs. Reynolds and Halliday.

No. 13.

Several cases having recently come to the notice of Government in which misappropriation of public money was rendered possible by the neglect of the first of the general instructions contained in Rule 10, Chapter I of the Civil Account Code, Volume I, viz., "that the amount of each voucher should be entered in words

as well as figures," the special attention of all officers subordinate to the Board of Revenue is drawn to this rule, and they are warned that pecuniary responsibility will be rigidly enforced in cases in which frauds are occasioned by a disregard of it.

F. M. HALLIDAY, ESQ.

No. 14.

PAYMENT of remittances in favour of Government by book transfer in the case of ordinary money-orders having been approved by Government, and the 1st of July next having been fixed as the date from which the system will come into operation, the attention of Commissioners and District Officers is again drawn to the Board's Circular orders No. 8 of March 1886 and No. 5 of June 1886, regarding direct payment of excise revenue into the local treasuries by *abkars*.

2. The rules relating to money-orders are contained in the Government notification, dated the 11th May 1888, published in the *Calcutta Gazette* of the 16th idem. Special attention is directed to Rule 8, Part I thereof, and it is requested that District and Excise officers will impress on *abkars* the necessity of giving clearly on the coupons the following particulars so as to admit of the remittance being brought to book :—

1. Description and locality of the shop.
2. Name of license-holder.
3. Purpose and period for which the fee is remitted.
4. Amount.

H. L. G.—Reg. No. 5439J —28 —13-7-88.

JULY 1888.

Mr. Reynolds.

No. 1.

It has been pointed out that the procedure followed in dealing with court-fee stamps, given in payment of process fees, is not uniform, and that a different rule is prescribed by clause 13, section III of the Certificate Procedure Manual, 1888, in the case of notices served for the recovery of cesses from that which is laid down in Board's Circular Order No. 13 of March 1888, as applicable to all cases. As it is desirable to bring the rule into harmony with the Circular, the existing clause 13, above referred to, is cancelled, and the following rule should be substituted in its place:—

Process fees and costs in cess cases.

13. The value of court-fee stamps, as well as any other recoverable costs which the requiring Collector may notify to the executing Collector to have been incurred in the case of notices for recovery of cesses served in districts other than that in which the certificates are made, should be recovered and remitted by the executing Collector with the amount of cess or other demand connected therewith included in the certificate.

Court-fee stamps to be affixed to and remain with the application in all cases.

13A. In all cases the court-fee stamps are to be affixed to the application for issue of processes and not to the processes themselves. An endorsement should be made on the processes, certifying that the fees have been paid, and the applications should be retained in the receiving court or office.

No. 2.

In the cess statement of demands, &c., at page 167 (rule 17, Subject 16) of the Miscellaneous Volume of Board's Rules,

1888, between the columns headed "Demands" and "Balance," *insert* the following headings:—

Collections.			
Current, including previously paid in advance.	Arrear.	Advance for future periods.	Total.

2. *Strike out* the words "Amounts collected in advance for future periods should be mentioned for each district" in lines 3 and 4 from the bottom of the page.

3. At the foot of page 167 *insert* the following rule 17A:—

"17A. Subject 18.—The number of revenue money-orders received in each district and their aggregate amount should be mentioned, and the same information should be supplied in respect of such orders as are refused."

No. 3.

1. For Rules 4 and 5, Section I, page 15, of the Certificate Procedure Manual, 1888, *substitute* the following:—

Powers conferred how to be exercised.

4. The Collector of a district may in any case which comes to his notice (either on reference from the certificate officer or in any other way) direct that the certificate be not issued, or that its issue be postponed until he has arrived at a determination about it.

2. *Strike out* Rule 10, Section II, page 16 of the same Manual.

3. For Rule 11 of the same Section, page 17 of the same Manual, *substitute* the following:—

Procedure subsequent to disposal of objection.

10. Every officer who hears and determines on a petition of objection shall send the record of the case to the certificate officer, who may order that the certificate remain in force, or that it be modified or varied in accordance with the determination of the petition of objection by the requiring officer.

4. *Cancel* the words "and subject to appeal to the Collector of the district," in lines 8 and 9, Rule 12, Section II, page 17 of the same Manual, and *change* the number of Rule 12 to 11.

No. 4.

1. WITH reference to the orders of Government, dated 5th July 1888, on the Board's report of 17th February 1888, on the subject of the Salaries Commission's suggestions regarding Pensions, Sections II and III in Chapter VI of the Board's Rules, 1888, are hereby cancelled, and the following rules, which have been approved by Government, are substituted in their place. The subsequent sections, IV, V, VI, will be renumbered III, IV, V, accordingly :—

SECTION II.—*The place and times at which, and the persons to whom, pensions are to be paid.*

Payment where to be made.

1. As a general rule, pensions are payable at the District Treasury, upon which a permanent payable order has been issued by the Accountant-General.

Payment at sub-divisions.

2. But pensioners residing within any sub-division of a district may obtain payment of their pensions from the sub-divisional treasury in the same way as from the District Treasury.

Transfer of payment.

3. A Commissioner may, on application and on sufficient cause shown, permit transfer of payment from a treasury in his division to any other treasury in British India. This order does not extend to political pensions in cases where the pensioner resides, by order of Government, in a particular place.

Particulars to be submitted.

4. Copy of the order directing the transfer should be forwarded by the Commissioner to the Accountant-General, Bengal, together with a brief narrative of the origin and particulars of the pension; and the District Officer of the district, from which the payment is transferred, should be instructed to return his and the pensioner's

portion of the permanent payable order to the Accountant-General. The Accountant-General will then issue a fresh permanent payable order to the officer, who will, in future, pay the pension, or, if that officer belongs to another province, will move the Accountant-General of such province to do so.

To be paid monthly.

5. As a rule, pensions shall be paid monthly.

Arrears of pension.

6. If a pension remains undrawn for more than six months, the disbursing officer must at once make enquiry into the cause of the non-appearance of the pensioner, and return the pay order to the Accountant-General, Bengal. When the enquiry has been completed, the result should be communicated to him. If the pensioner afterwards appears, the Collector or other disbursing officer may reclaim the pay order and renew his payments; but the payment of the arrears that have accumulated cannot be made without the sanction of the Commissioner, and if the amount of arrears exceeds Rs. 1,000, without the previous sanction of the Board obtained through the Commissioner.

Personal appearance at time of payment.

7. (*a*) As a rule, a pensioner must take payment in person, after identification, by comparison with the permanent pay order.

Exemptions.

(*b*) A pensioner specially exempted by the Local Government from personal appearance, a female pensioner not accustomed to appear in public, or a male pensioner, who is unable to appear in consequence of bodily illness or infirmity, may receive his or her pension upon the production of a life-certificate, signed by a responsible officer of Government, or by some other well-known and trustworthy person.

(*c*) A pensioner of any description, who produces a life-certificate signed by some person exercising the powers of a Magistrate of any class under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who, before retirement, exercised the powers of a Magistrate, is also exempted from personal appearance.

(*d*) In all cases referred to in clauses (*b*) and (*c*), the disbursing officer must take precautions to prevent imposition, and must, before the first payment in each year, require proof, independent of that furnished by the life-certificate, of the continued existence of the pensioner. For this purpose he should (save in cases of exemption from personal appearance granted by the Local Government) require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending, and in all cases where such inability may be alleged, he should require proof thereof in addition to the proof submitted of the pensioner's existence.

Precautions.

8. Pensions of pensioners of rank, especially exempted by Government, shall be paid to an agent holding a power-of-attorney upon the production of the permanent order and of a separate receipt.

Pensioners of rank.

9. Pensions of pensioners exempted under head (*b*) of rule 7 (save in cases mentioned in rule 8) may be paid to an agent on their behalf on the production of the permanent order of a life-certificate as therein prescribed and of a separate receipt.

Payment to an agent.

10. On the death of a pensioner, payment of any arrear actually due may be made to his heirs, provided that they apply within six months from his death ; it cannot be paid thereafter without the sanction of the Board of Revenue. But if the arrears do not exceed Rs. 100, and the case present no peculiar features, the Commissioner is empowered to pass the arrears on his own authority. Even if the pension has not been sanctioned before the death of the pensioner, the payment may be made under the orders of the authority who would have been competent to sanction the pension if the pensioner had not died.

Arrears of deceased pensioners.

2. In Rule 2, Section IV of the same Chapter, *strike out* the words "under Rule 8, Section II."

3. *Omit* Rule 3 in Section V of the same Chapter.

4. In Rule 6 of the same Section and Chapter, *omit* the words "under Rules 2 and 3, Section II."

REV. CIR.
JULY 1888.

5. *Change* the numbers of rules 4, 5, 6, 7 of Section V to 3, 4, 5, 6 respectively.

6. In Rule 7, Section I, against heading "See Chapter on Pensions" at page 4 of the Revenue Officers' Manual, 1888, for the words "undrawn for more than a year" *substitute* "exceeding Rs. 1,000."

7. In Rule 8 of the same Section against heading "See Chapter on Pensions" at page 6 of the same Manual for the words 'undrawn for a year" *substitute* "not exceeding Rs. 1,000."

No. 5.

WITH reference to the orders of Government, dated 5th July 1888, on the Board's report of 2nd March 1888, on the subject of the Salaries Commission's suggestions regarding the rules relating to Government estates, the following alterations are to be made in Section III, Chapter III of "The Board's Rules, 1888," and in Section I, page 3 of "The Revenue Officers' Manual :—"

(1) In Rule 4, Section III, Chapter III, page 28 of "The Board's Rules, 1888," *substitute* for the words 'but with the sanction of the Board' to 'lots,' the following :—

"but the Collector may include two or more petty estates in one lot, or may break up one estate into several lots."

(2) In Rule 8 of the same Section *strike out* the words 'rent or revenue-paying,' and *insert* the words "paying rent or revenue" after 'estates' in line 1, and *substitute* a full stop for the comma after 'rental' in line 4. And for the words 'but the Board' to 'discretion,' all inclusive, *substitute* the following :—

"The Collector is to fix the upset price at the time of sale."

(3) In the first line of conditions of sale in Rule 10 of the same Section, after the words "upset price," *insert* the words "which will be fixed by the Collector at the time of sale."

In the tabular statement attached to the conditions *strike out* the columns "Number in statement of Government estates" and "Upset price."

(4) From Rule 11 of the same Section *strike out* the words 'The advertisement' to '*Gazette*,' and *insert* in their place the following:—

"The advertisement is to be forwarded by the Collector to the Printer direct in the prescribed form. But whenever any unusual condition is inserted, the Collector is to submit it to the Board through the Commissioner. The date of sale must be fixed at least a month later than the day on which the advertisement may probably appear in the *Gazette*."

(5) In Rule 12 of the same Section, for the words 'Commissioners should not, however, forward to the Board,' *substitute* the words "Collectors are not, however, to publish," and *expunge* the concluding sentence after the word 'expired' in line 5. Also *substitute* a full stop for the semi-colon after the word 'expired.'

(6) From heading (*c*) Powers of the Board, in Rule 7, Section 1, page 3 of "The Revenue Officers' Manual," *strike out*—

Lotting of estates for sale. Reduction of upset price of estates.	See Chapter on Government estates.

F. M. HALLIDAY, ESQ.

No. 6.

1. THE Board having carefully considered the proposals of the Salaries Commission made in paragraphs 87, 88, 135, and 139 of their Report, and the opinions of the local officers thereon, issue the following orders with the approval of Government.

2. Henceforth the sanction of the Commissioner will be sufficient for the issue of combined licenses and for the withdrawal of powers from a Sub-divisional Officer in respect of the administration of ganja excise, and further the Collector will be competent to authorise Sub-divisional Officers or other trustworthy excise officers to receive payments of ganja duty and grant ganja passes. Accordingly, the following modifications should be made in clause 16, section II, and clauses 58 and 59, section XVII, on pages 73 and 119, respectively, of the Excise Manual:—

Clause 16.—*Strike out* the words "and the Board" in line 4.

Clause 58.—*Strike out* the words "for reasons to be reported to the Board" in lines 1 and 2.

Clause 59.—*Strike out* the words "with the sanction of the Commissioner" in line 1.

3. *Substitute* the following for Form XIX prescribed by rule 5 of the Board's subsidiary revised opium rules:—

"I have the honour to acknowledge the receipt of chests of opium, as per letter of advice No. , dated , and to state that the gunny coverings were intact and the chests had no appearance of having been tampered with.

I have, &c.,

N. B.—Where the chests appear to have been tampered with, the Collector should of course state what enquiries he had set on foot."

4. In cases where the quantity of opium seized and confiscated is too large to be sent by parcel post, the Collector is empowered to make his own arrangements for its transmission to the Opium Agent, Patna. Accordingly for the fourth sentence of rule 15 of the Board's subsidiary revised opium rules, *substitute* the following:—

"Should the quantity be too large to make this course convenient, the Collector should adopt any other method of transmission that may appear to him proper."

5. The statement giving an abstract of receipts and expenditure of ganja at each registered warehouse (Form 41) should, in future, be submitted monthly instead of fortnightly as is done now. The words "and 16th" in line 7 of clause 51 on pages 117 and 118 of the Excise Manual should therefore be *struck out*.

6. Make the following additions and alterations in Forms 37, 40, and 41 on pages 159, 162, and 163, respectively, of the Excise Manual:—

Form 37.—After column 20 add four columns to show the duty levied on deficient weight, thus:—

DUTY LEVIED ON DEFICIENT WEIGHT.

Flat.	Round.	Choor or Rora.	Total.
21	22	23	24

Change the number of the last two columns from "21" and "22" to "25" and "26."

Form 40.—*Alter* the heading of column 6 from "condition of ganja delivered" to "duty paid on ganja delivered."

Add the following foot-note to Form 40 :—

N.B.—In the column of remarks show the kinds of ganja on which duty was paid.

Form 41.—In the heading and entry (1) of column 1, *substitute* "month" and "monthly" for "fortnight" and "fortnightly," respectively.

7. The necessary changes should be made in Chapter XV of volume I, and Chapter II of volume II of the Board's Rules.

W. M. D'C. & others.—Reg. No. 6559J—28—2-8 88.

JULY 1888.

MR. REYNOLDS.

No. 7.

WITH reference to the Board's Circular Order No. 15 of December 1887 (which was inadvertently overlooked when the Records' Manual, 1888, was published), and to the Accountant General's Circular No. 61 of the new series (April 1887)—from Appendix III under Class B, page 29 of the Records' Manual, 1888, *strike out* "III—All Books of Account kept by the Treasurer, Accountant, &c., except the registers of revenue and other deposits specified under class A."

2. In Section V, rule 2 (I) on page 11 of the Records' Manual, 1888, for the word 'issued' *substitute* the word "*instituted.*"

No. 8.

UNDER the head "(*b*) Prohibitions," at page 10 of the Revenue Officers' Manual, 1888, *insert* the following:—

Pecuniary relations of Government officers with persons subject to their authority.

3A. Officers of Government are forbidden to take loans from, or to place themselves under pecuniary obligations to, persons who are subject to their official authority or influence, or who reside, possess property, or carry on business, within the local limits for which they are appointed.

The following orders on the subject were issued under Resolution No. 637—22-640, dated 16th March 1888, of the Government of India in the Home Department:—

"From the replies to Home Department Circular of the 14th October 1887, it appears that there are no uniform executive orders on the subject of the pecuniary relations of Government

officers with persons who are subject to their authority; and as the Regulation VII of 1823 applies only to Covenanted Civil Servants and only to such officers when serving in certain portions of the Bengal Presidency, the Governor-General in Council considers it desirable that definite instructions should now issue with the object of making the liability in this matter of all officers holding civil appointments the same throughout India. The Governor-General in Council is accordingly pleased to direct that the following rules shall be strictly observed in future:—

1. All Covenanted Civil Servants, Statutory Civilians, Uncovenanted Officers who hold gazetted appointments, and Military Officers in civil employ are prohibited under pain of dismissal from taking loans from, or otherwise placing themselves under pecuniary obligations to, persons subject to the official authority or influence of such Government officers, or residing, possessing property, or carrying on business within the local limits for which such Government officers are appointed.

2. This prohibition does not extend to transactions in the ordinary course of business with Joint-Stock Banks and British firms."

3. In the same page of the same manual also *insert* the following rule:—

Occupants of Government buildings may not utilise them to their own pecuniary advantage.

7A. Persons living in Government buildings free of rent cannot utilise such buildings or portions of such buildings to their own pecuniary advantage by subletting and appropriating the rent.

No. 9.

THE attention of Collectors and other Revenue Officers is drawn to the procedure under clause 1, Chapter V of the rules made by the Government of Bengal under the Tenancy Act by which, when there is more than one landlord and no common agent or common manager has been appointed, it is not necessary to serve separate notices upon each landlord, but a single notice, to be served in the manner prescribed in the rule, is sufficient.

No. 10.

FOR the second paragraph of Rule 4, Section XXIX, page 67 of the Revenue Officers' Manual, 1888, commencing with the words "The copies so filed," and ending with the words "Sub-divisional officer," *substitute* the following :—

"(*a*). If the original power is registered, or authenticated by a Registration officer, and the copy is certified by a Registration officer, no further verification is necessary. Such copies will be made and granted under the rules of the Registration Department for the grant of copies.

(*b*). If the original is registered or authenticated as above, but the copy is not certified by an officer of the Registration Department, the copy must be compared and certified by the serishtadar. Such copies are to be made by the parties themselves on the cartridge paper sold at the Collector's office for petitions.

(*c*). If the original is not registered or authenticated as above, the copy must have the attestation of the serishtadar, the attorney himself, two witnesses, and the District or Sub-divisional officer. These copies are to be made as in the case last mentioned."

F. M. HALLIDAY, ESQ.

No. 11.

IT has been brought to the notice of the Board that there is often much dryage and leakage owing to spirits being stored in earthen vessels in distilleries. As no duty is leviable on such deficiency, the Board apprehend that it might lead to frauds. They therefore desire that the distillers should be encouraged as much as possible to use proper storing vessels, such as glass or porcelain jars and wooden casks.

No. 12.

Rev. Cir.
July 1888.

The Board have reason to believe that the work of inspection is not efficiently done in all districts. District Officers are accordingly requested to direct their Excise Inspecting and Detective officers to move about in the interior for a considerable number of days in every month, visit each outstill at least once a quarter, and note the number of vats used and their liquid and working capacities, the quantity of liquor distilled and its strength &c. By constant visits at different periods including festive and other seasons, the officers should be able to find out the actual local demand for spirits and the quantity of materials worked off.

No. 13.

The Board think it very desirable that the monthly return No. VA of Excise licenses cancelled or surrendered should be submitted to the Board as soon as possible after the close of the month to which it relates. District Officers are therefore requested to submit the return to the Divisional Commissioners not later than the 5th of the month following that for which the return is due, and Commissioners should submit it to the Board by the 10th idem. Any delay in the submission of the return should be explained by a foot-note.

No. 14.

From information in the reports of cases, the Board find that very light sentences—fines of a few rupees only—are very often inflicted in cases of smuggling of outstill liquor. Such cases are, it is well-known, most difficult to detect, and the interests of the excise revenue require that on conviction, the offenders should generally receive exemplary punishment, and the persons who may have been instrumental in securing the convictions should be substantially rewarded. The Board accordingly desire Commissioners and District Officers to see that the views of the Board on the subject are given effect to. In important cases superior officers of the Excise Department should be deputed to conduct them before Magistrates, and to press for heavy fines.

H. L. G. & C. A. P.—Reg. No. 7256J—28—13-8-88.

AUGUST 1888.

MR. REYNOLDS.

No. 1.

AFTER Rule 8, Section II, page 11 of the Revenue Officer's Manual, 1888, *insert* the following :—

Government officers prohibited from taking other service while on leave with allowances.

9. By a Resolution of the Government of India, in the Department of Finance and Commerce, No. 3738, dated 10th July 1888, it has been decided that, without the special orders of the Government of India, no officer of Government, who is in receipt of furlough or leave allowance, may take service under any other employer in India, and no officer whose services have been lent to any other employer in India can take leave or obtain leave allowances from the Government of India unless he actually quits his employment for the period of such leave.

No. 2.

FROM Rule 9, Section 2, page 16 of the Certificate Procedure Manual, 1888, *strike out* "subject, however, to the exceptions specified in the next clause," and after the words "Requiring Officer," *insert* the following :—

"Provided always that the Requiring Officer is a Deputy Collector or Assistant Commissioner, or Extra Assistant Commissioner, as described in Section 15 of the Act. In all cases it is open to the Certificate Officer to call for a report on the case from the Requiring Officer."

2. Similar corrections should be made on page 130 of the Cess Manual, 1888, and page 187 of the Ward's Manual, 1888. The changes to be effected by Circular Order No. 3 of July 1888 are also to be carried out in the Manuals last named.

No. 3.

REV. CIR. AUG. 1888.

THE following note is to be added to clause (*n*) of Rule 8, Section 1, page 36 of the Wards' Manual, 1888.

Note to clause (*n*). The order of a Commissioner is not required under this clause to authorise a Manager to file a certificate for arrears of rent under the Public Demands Recovery Act.

2. The following note is to be added to Rule 11 of Section 8 on page 71 of the same Manual.

Note to Rule 11. An appeal under section 16 of the Public Demands Recovery Act on behalf of a ward's estate against the orders of a Certificate Deputy Collector may be made without reference to any authority higher than the Collector, unless the case is one of an unusual and specially difficult character.

MR. HALLIDAY.

No. 4.

WITH reference to the forms noted in the margin, the Board of Revenue have, on a representation made by the Superintendent of Stationery, issued the following instructions:—

General use—miscellaneous.

3.	Form of docket for letters sent.
4.	Ditto ditto received.
B.	Note size envelope bearing Deputy Commissioner's frank.
C.	Note size envelope bearing Judge's frank.
D.	Ditto ditto Collector's ,,
E.	Ditto ditto Magistrate's ,,
6.	Note paper headed Judge's office.
8.	Ditto Magistrate's ,,
9.	Ditto Collector's ,,
10.	Ditto Deputy Commissioner's ,,
11.	Takeed form for Commissioner.
12.	Ditto Deputy Commissioner.
13.	Ditto Magistrate.
14.	Ditto Collector.

(1). Forms Nos. 3 and 4 may be of big size, such as is supplied for use in the Board's office, and the present size need not be reprinted any more.

(2). Forms B, D and E may be franked with the words "District officer" printed on them, which will apply equally to Deputy Commissioner, Collector or Magistrate.

(3). The consumption by District Judges of forms Nos. C and 6 is very small, and it is needless to have them printed.

(4). The supply of forms Nos. 8, 9 and 10, which are note paper with printed headings for the use of Magistrates, Collectors

and Deputy Commissioners, may be discontinued, and plain note paper may be used instead.

(5). The designation of the officer may be omitted from forms Nos. 11, 12, 13 and 14, and the words "By order" from form No. 11 so that these four forms will be identical.

E. D'S.—Reg. No. 7884J—28 -28 8-88

AUGUST 1888.

MR. REYNOLDS.

No. 5.

IN Rule 4, Section IX, Chapter VII, page 135, Board's Rules, 1888, *strike out* the remainder of the rule after the words "to be furnished" in line 2, and *substitute* the following:—

"to any of the parties to the case or their agents in accordance with the Rules contained in Section VIII of the Records' Manual, 1888."

No. 6.

WITH reference to the suggestions contained in paragraph 169 of the Report of the Salaries Commission as to the manner of receiving revenue petitions, for Rule 1 of Section IX, Chapter VII, on page 135 of the Board's Rules, 1888, *substitute* the following rules which have been issued by Government:—

1. Revenue petitions shall be received in open court daily at such hours as may be prescribed for the purpose.

(*a*) In districts where it is inconvenient for the District officer to receive all revenue petitions himself, he may authorize the gazetted officers in charge of the several departments to take the petitions which have reference to those departments, with the exception of appeals, which must be presented to the District Officer. The departmental officers will submit to the District Officer, as soon as possible, such of the petitions received by them as may be found to require his orders.

(*b*) Besides appeals, all miscellaneous petitions shall be received by the District Officer himself, who shall also be prepared to take such petitions relating to the several departments as the petitioners may desire to present to him direct.

(*c*) When petitions are presented, the ministerial officer in attendance shall sort them, separating routine petitions from

others. Those petitions which are not mere routine shall be at once read to or by the gazetted officer receiving the petitions, and orders passed on them. If the routine petitions are few, orders shall be passed on them then and there, but if they are numerous, they may be taken to the office and the orders written up there.

(*d*) In the case of petitions referred to the office, or other officers, for *kaifyats*, arrangements must, as far as possible, be made to ensure that orders are passed on them in open court on the day following that on which the petitions were received.

(*e*) Petitions are to be entered in the Petition Register No. 27 (which should, wherever practicable, be kept up in English) in accordance with Rule 3 of this Section.

(*f*) It is to be notified to the public that on the back or at the top of each petition its object (*matlab*) or purport (*khulasa*) should be given as briefly as possible.

(*g*) The foregoing rules do not cancel the provisions made in Section VIII of the Records Manual, 1888, for search applications and applications for copies being taken by the Serishtadar or other ministerial officer appointed by the District Officer for that purpose.

No. 7.

A question having arisen as to whether the notices sent to Collectors under Section 12 of the Tenancy Act by registering offices should remain in the Collector's office after service, or should be returned to the Registering Officer, the Board have to point out to all Collectors that it is not intended that any return of the service of a notice under the Section abovementioned should be made to the Registration Office from which the notice is received. The duty of the Registering Officer is completed when he has sent the notice and the prescribed fees to the Collector, and it is unnecessary to inform the former how the notice has been served.

No. 8.

With reference to the orders of Government, dated 2nd August 1888, on the Board's report of the 14th April 1888, on the

subject of the Salaries Commissions' suggestions, regarding the Court of Wards' Department, the following additions and alterations are to be made in the Wards' Manual, 1888.

1. After Rule 8 (*l*), Section 1, page 36, *add* the following Rule:—

(*ll*) to Commissioners under sections 49 and 50 to dispose of the surplus funds of an estate, subject to the control of the Court in cases of peculiar difficulty.

Strike out Note 2 to section 50 of the Court of Wards' Act at page 27.

2. In Rule 8 (*o*) of the same section, page 37, *substitute* the word "Collectors" for "Commissioners."

3. At the end of Rule 25, Section IV, page 51, *add* the following words:—

"But in cases in which the Manager is well qualified and can be thoroughly relied on, the Collector may refrain from exercising the check which the pre-audit of the bill gives."

F. M. HALLIDAY, ESQ.

No. 9.

THE attention of Revenue officers is drawn to the following notification published at page 651, Part I of the *Calcutta Gazette* of the 18th July 1888:—

NOTIFICATION.

The 16*th July* 1888.—The following form of license, which has been approved by the Governor-General in Council, for the vend of postage stamps, embossed envelopes, and postcards in the Lower Provinces, is published for general adoption:—

"*License for vend of Postage Stamps, Embossed Envelopes and Postcards.*

Number of license
Name of vendor
Locality of vend

Be it known that
son of
resident of
is hereby authorized to sell postage stamps for the period of one year, viz., from the to the at , and to receive discount on all purchases made by him during that period in accordance with the rules sanctioned by Government.

It is required of the holder of this license, as a condition of the license remaining in force, that he faithfully and duly perform and abide by the following articles :—

I.—That he have at all times posted in a conspicuous position outside the place of vend a signboard bearing his name with the words "licensed vendor of postage stamps" in English and the vernacular language of the district.

II.—That he do not procure, keep in stock, or sell any stamp or stamps, embossed envelopes or postcards except such as he purchase from the treasury.

III.—That he keep a stock of postage stamps, embossed envelopes and postcards of denominations noted on the margin, sufficient for the probable demands for one week.

IV.—That he shall sell postage stamps, embossed envelopes, and postcards only at the place or places for which this license is granted, and that he do not sell them at any other place without another separate license.

V.—That his shop or place of vend shall be open for the sale of postage stamps, embossed envelopes and postcards from to

VI.—That he do not receive for any postage stamp, embossed envelope or postcard more than the value denoted thereon.

VII.—That he deliver without delay any postage stamp, embossed envelope or postcard he has in his possession for sale on demand by any person tendering the value in current Government coin.

VIII.—That he do not sell any postage stamp, embossed envelope or postcard, the use of which has been ordered to be discontinued.

IX.—That he keep and render such correct accounts as may from time to time be prescribed by the Board of Revenue.

X.—That he shall permit the Collector or Deputy Commissioner of the district, and any other officer authorized by him or by the Local Government, and the Superintendent or Inspector of Post Offices of his district, and any other Postal official authorized by the Postmaster-General at any time, to inspect his accounts and registers, and to examine the stock of postage stamps, embossed envelopes and postcards in his possession.

XI.—That he deliver up all or any postage stamps, embossed envelopes and postcards in his possession on demand by the Collector or Deputy Commissioner of the district, or by any other officer duly authorized by the Local Government. If the stamps have been paid for by him, he shall receive back the value, less any discount which may have been allowed.

XII.—The violation of any of the above conditions will render this license liable to be cancelled.

COLLECTORATE,

The 1888. *Collector or Deputy Commissioner.*"

No. 10.

IT has been brought to the notice of the Board that in many districts there is no regular or fixed rule as to the reporting of non-payment of license fees on the due date, which is generally the 1st of each month. The omission to bring defaults in

payment to the notice of the Excise Deputy Collector causes delay in the realization of license fees due, and in the resettlement of shops, when necessary. The Board therefore direct that the excise sheristadar at head-quarters and the excise clerk at sub-divisions submit a report to the Excise Deputy Collector and Sub-divisional Officer, respectively, giving a detailed list of the defaulters in the form given below :—

Number.	Of what article.	Locality of shop.	Name of vendor.	Fees due.	REMARKS.
1	2	3	4	5	6
				Rs. A. P.	

On receipt of the report, the Excise Deputy Collector or Sub-divisional Officer as the case may be, should take immediate steps to realize the fees due, and, if necessary, to cancel the defaulter's license and resettle the shop.

The subsequent realizations made or other action taken should be noted in the column of remarks.

No. 11.

THE following correction is made in the form of Inspection Report No. XXI, H, prescribed in the Board's Circular Order No. 3 of September 1886. For question 16 of the questions for the use of officers inspecting the Excise Department of the Collector's office, substitute the following :—

"16. If the auction-purchaser, at the beginning of the year, does not open his shop within the 15th April following, and in case of resettlement, within 15 days from the date of such resettlement, what action is taken?"

E. D'S.—Reg. No. 8737J—28—15 9-88.

SEPTEMBER 1888.

Mr. Reynolds.

No. 1.

The following rules for improving the accuracy of registration under Act VII (B.C.) of 1876 by means of executive action, framed under section 88 of the Act by the Board of Revenue with the approval of Government, are hereby circulated for the information and guidance of all revenue officers.

2. These rules are to be inserted as section IVA in Chapter V, Volume I of the Board's Rules, Edition 1878.

Section IV A.

Rules to improve the accuracy of registration by means of executive action.

The proposal to increase by legislation the efficiency of those provisions of the existing law, which are designed to secure the regular registration of all changes in proprietary titles taking place subsequently to the initial registration, having for the present been abandoned, it becomes necessary to prescribe rules for the improvement of the accuracy of registration by means of executive action.

2. Various disqualifications are now imposed by law on those who neglect to register. Under section 78 of Act VII (B.C.) of 1876, no one is bound to pay rent to an unregistered proprietor. A revenue officer making a settlement of rents under Chapter X of the Tenancy Act may refuse to entertain an application for enhancement or settlement of fair rents from a proprietor who is not registered. It is only registered proprietors who are entitled to butwara, to open separate accounts with the Collector, whether for revenue or cesses, to bring a putni to sale, to object to common or special registry, and to claim surplus sale-proceeds in the event

of the estate of which they are proprietors being sold for arrears of revenue. In regard to the imposition of disabilities, it is always necessary to abstain from measures which will embarass the careful zemindars who have complied with the provisions of the law, as well as those who have not; but subject to the application of this general principle it is the duty of Collectors to enforce on all occasions every legal disability under which unregistered proprietors are now placed.

3. In order to multiply facilities for registration, forms of application have been prepared, which will be available free of cost at all sub-registry offices and post-offices, and with khas tehsildars, excise sub-divisional darogahs, stamp vendors, and other officials who may be appointed by the Collector for the purpose. A copy of this form is annexed.

4. Applications for registration may be presented not only at the Collectorate, but also at sub-divisional offices. Under schedule II, heading 1 (*b*) of the Court Fees Act (VII of 1870), each such application must bear a stamp of eight annas.

5. The officer who receives the application must satisfy himself that every heading has been properly and completely filled up, and that the application has been subscribed and verified by the applicant or his agent under a declaration that the particulars contained therein are true to the best of his knowledge and belief. Any sub-divisional officer who may receive these applications should lose no time in transmitting them to the Collector through the post-office in a cover prepaid with service stamps. A register, in the simplest form, must be kept by each officer of the applications received by him and of the date of their despatch to the Collector.

6. As regards the transfer of estates, the records in the registration offices contain much information. Even in respect of sales held in Civil Courts, the registering officers receive copies of the sale certificate. Sub-registrars are therefore, with the permission of the Inspector-General of Registration, required to submit to the Collector monthly lists of all transfers of estates whether revenue-paying or revenue-free. Rule No. 13 of the High Court's circular, dated the 24th September 1886, prescribes

that the Civil Courts shall give direct notice to Collectors of all sales of estates or shares of estates. The Collector is then in a position to see whether any person purchasing either on voluntary sale or in execution any proprietary title neglects to register under the Land Registration Act, and should take proceedings against any one who omits to do so within the prescribed time.

7. In cases of succession by right of inheritance there is more difficulty, but material assistance will be afforded in this respect if District Judges will invariably inform Collectors whenever applications for certificate or letters of administration or for probate are filed in their Courts. Collectors should therefore ask District Judges to be good enough to keep them informed of such cases.

8. There will necessarily remain many cases which these rules do not cover. In particular the number of transfers of estates and of shares of estates by inheritance when probate is not taken out must be far from inconsiderable. These cases can only be met by vigorous executive action. In districts where this can be done, and where the statistics show that registration is imperfectly effected, the record-keeper should be required to report every estate in which no mutation has taken place for ten years, and a special enquiry should then be made in each case. A few examples of fine under section 65 of the Act judiciously administered in the case of proprietors who have neglected to register, would prove very efficacious in inducing other defaulting proprietors to comply with the provisions of the law. It is probable also that the stir which such an enquiry will excite will tend to make proprietors generally more alive to their responsibilities under the Act.

9. In all districts such means of check as the road cess procedure affords should be utilised. Settlement proceedings, partition cases, and appeals under Act XI of 1859, also disclose the names of the real proprietors of estates, and the results obtained from these sources should be compared with the entries in registers kept under the Land Registration Act. Under the existing rule, it is laid down that it is the duty of all subdivisional officers, Sub-Deputy Collectors and Canoongos to report

at once to the Collector the occurrence of any change in the proprietary condition of an estate or revenue-free property. At present this rule has not proved very efficacious, but there is no other local agency available, and it is certain that, if these officers were to devote more attention to enquiries of this nature, there would be a perceptible improvement in the number of applications for registration.

10. The Board are convinced that a vigorous administration of the law as it stands would enforce registration much more generally than is the case at present; and notwithstanding that the discharge of this duty will impose an additional burden of work on district officers, the Board must point out that it is a duty incumbent upon Collectors to take vigorous and spontaneous action in all cases which come to their notice. It is on this energetic working of the law by Collectors that the success of the land registration operations must primarily depend.

11. These rules do not apply to small revenue-free estates in Cuttack. The advantage of registration in such cases is not commensurate with the expense and trouble involved, and with the approval of Government an order has been passed by the Board, under section 13 of Act VII (B.C.) of 1876, directing that in that district no registration of any revenue-free estate the area of which is less than two mâns shall be made in future.

FORM E.

Application for Registration and Mutation of Names in respect of Revenue-paying and Revenue-free Properties.

1. Name of Applicant* and residence ...	
If for Revenue-paying lands.	
2. Name of Estate† and number in Register	
If for Revenue-free lands.	
3. Name of Property and number in Register	
4. Name of Proprietor at present shown in the Register	
5. Character of Applicant's interest, whether by purchase, inheritance, gift or otherwise, and whether Proprietor, Joint-Proprietor in charge, Manager, or Mortgagee	
6. Extent of Applicant's interest	
If Applicant is Joint-Proprietor in charge or Manager.	
7. Name of persons on behalf of whom he is in such charge or is Manager . ..	
8. Extent of such person's interest	
9. Name of mouzahs in which the Estate or Property is situated and area lying in each such Mouzah.	
10. Date of Applicant's coming into possession	
11. Any other particulars which applicants desire to mention	

do hereby declare that the above statement is true to the best of knowledge and belief.

(Signature of Applicant.)

Dated

* A separate application must be filed by each person interested.

† Revenue payable per annum.

3. The Inspector-General of Registration, Bengal, has issued the necessary instructions to all Registering officers to give effect to the procedure indicated in rule 6 of the rules.

No. 2.

AFTER rule 8, Section VIII (C), page 62 of the Wards' Manual, 1888, *add* the following rule :—

Stamp duty on applications.

"8A. When an application or petition is made to the Settlement Officer under the preceding rule, or during the settlement operations, it should be stamped in accordance with article I, Schedule II of the Court Fees Act, VII of 1870."

No. 3.

THE following modification is made in rule 9, section VI, page 72 of the Cess Manual, 1888 :—

After the figures 1885, *strike out* to the end of the sentence, and *substitute* "the cost of purchasing Court-fee stamps is to be met from the permanent advance placed at the disposal of the Collector under the rules in the Civil Account Code. The amount of the Collector's permanent advance has, under the orders of Government, been increased by Rs. 100 for the purpose."

No. 4.

THE following rules promulgated by Government regarding criminal prosecutions instituted against or by Government officers before any court, and the payment of fees to Government Pleaders, are to be inserted as Section VIII in Chapter V of the Board's Rules, 1888 :—

"Section VIII.—Procedure in criminal prosecutions instituted against or by Government officers, and fees to Government Pleaders for conducting such cases on behalf of Government.

1. The subjoined rules are republished from Government circular No. 3J—D, dated 4th September 1885, for careful observance :—

Cases in which Government Pleaders are not to receive fees.

(*a*) The Government Pleader is bound to advise the head of any Government office on any legal matters affecting the interests of Government in connection with the department which such

officer represents, without the payment of a fee, such service being covered by his general retainer.

Cases in which fees are payable.

(*b*) The Government Pleader is bound to advise a Government officer consulting him on behalf of a Municipality, Road Cess Trust, or of any public body over whose proceedings such Government officer is legally vested with powers of supervision or control, on payment of a reasonable fee for his opinion. The amount of such fee shall be noted on the reference, and if offered to, and refused by, the Government Pleader, shall be fixed by the Legal Remembrancer, on reference to him by the officer who makes the tender.

Amount of fees.

(*c*) When a Government Pleader conducts a case in court, he is ordinarily, that is, subject to any special order of the Superintendent and Remembrancer of Legal Affairs, entitled to Rs. 16 a day in cases before Magistrates and in Sessions cases. In appeals, he is ordinarily entitled to Rs. 16 if the appeal takes up the whole or greater part of the day, and to a proportionately smaller sum if it takes up half a day or less. In the 24-Pergunnahs, by a special order of Government, the Government Pleader is allowed Rs. 32 a day.

Criminal prosecutions against Government officers.

(*d*) In all cases of criminal prosecutions brought against public officers for acts arising out of the performance of their public duties, Government Pleaders are bound to defend them, subject to the conditions laid down in the circular of Government No. 38,* dated the 7th July 1879, and are entitled to fees.

* Superseded by Government circular No. 43J, dated 27th August 1888.

Prosecutions instituted by Government officers.

(*e*) The following is the procedure to be followed when prosecutions are instituted by public officers :— Where the charge is of a cognizable offence, the prosecution will be conducted by the police. Where the charge is of an offence which is non-cognizable, the officer who prefers the complaint should refer for instructions to the Magistrate of the district, who may, if he thinks fit, either instruct the officer himself to prosecute, or, if the case is of a

complicated and difficult nature rendering, in his opinion, the employment of the Government Pleader, or of some legal practitioner, necessary for a proper prosecution, may direct the Government Pleader to prosecute, or report for the sanction of the Legal Remembrancer what other arrangement he has to propose.

2. The following set of rules issued in Government circular No. 43J, dated 27th August 1888, in supersession of those contained in Government orders Nos. 5112-22 of 1st September 1869, and circulars No. 38 of 7th July 1879, and No. 43 of 14th August 1879, are here reproduced :—

Prosecution against a Government officer by a public officer.

1. When a prosecution against an officer of Government is instituted by a public servant, the officer charged will be left to defend himself, but Government will defray his reasonable costs in the event of his being acquitted and it being shown that his conduct throughout had been free from all blame. If, though acquitted of the offence charged, his conduct should appear not to be free from blame, he will receive only such portion, if any, of the costs incurred by him as may seem fitting to the Government.

By a private person.

2. When an action or prosecution is instituted by a private person against a public servant for acts done in the discharge of his public duty, the officer concerned should communicate the facts to his official superior, reporting all circumstances which may be necessary to enable such superior officer and the Government to arrive at a decision on the merits of the case. In cases of importance, where a reference will not involve serious delay, such facts should be reported immediately to Government for orders. Should the Government decide to undertake the defence of the case, the Government Pleader will be instructed to appear, otherwise the officer charged will be left to make his own arrangements. In (*a*) unimportant cases, and (*b*) cases of urgency where reference to Government would involve serious delay, District Officers and Heads of Departments should use their own discretion regarding the measures to be taken.

Payment of expenses by Government.

3. Where no appearance is entered on behalf of Government, and the action is dismissed, or the accused discharged or acquitted, the case will be dealt

(c) " When the liquor is redistilled, the distillery officer should see that the whole outturn of the first distillation is put into the still ; but if the redistillation does not take place on the same day, he total quantity should be noted on a ticket to be attached to the 'essel in which it is kept." 2-4-89.

with as is provided under Rule 1, allowance being made for the expenses (if any) realizable under the order of Court.

4. It is to be distinctly understood that charges, the payment of which may be applied for under these rules, must be moderate, and that the Government does not bind itself to pay unnecessary expenses which the officer concerned may choose to incur. In petty cases an appearance in person will often be quite sufficient, and where this is so the employment of a pleader is superfluous. In the same way requests for the payment of Counsel will be entertained only under very exceptional circumstances."

F. M. HALLIDAY, ESQ.

No. 5.

1. After considering the replies to their circular letter No. 1466B, dated 22nd November 1887, regarding the redistillation of spirits in distilleries, the Board issue the following orders.

2. When spirits are redistilled, the distillery fee should be levied on the produce of both the first and second distillation, as the two distillations are distinct.

3. With a view to guard against frauds, the measures mentioned below should be adopted:—

(*a*) Soon after the first distillation the liquor produced should be measured and tested, and the quantity and strength of the liquor kept in each vessel should be noted on a ticket to be attached to it.

(*b*) The liquor should then be removed to the store-room, and there kept under lock and key.

(*c*) If the liquor is redistilled on the same day, the distillery officer should see that the whole outturn of the first distillation is put into the still; but if it is not redistilled on the same day, a quantity of spent wash, or wort, not less than half that of the liquor, should be mixed with it in the presence of the distillery officer, and the total quantity should be noted on tickets to be attached to the vessels in which it may be kept.

(*d*) The liquor produced by redistillation should be measured and tested, and the quantity and strength of the liquor kept in each vessel should be noted on a ticket to be attached to it.

(*e*) The distillery officer should note whether the duty leviable on the redistilled spirits is equal to that indicated by the quantity of materials used.

(*f*) An account of the spirits intended for redistillation should be kept in a register in the following form :—

15*D*.

Date of putting materials into vats.	Quantity of raw materials used.	Date of the first distillation.	Liquor produced by the 1st distillation.		Quantity of spent wash mixed with the liquor.	Quantity of wort mixed with the liquor.	Date of redistillation.	Liquor produced by redistillation.	
			Quantity.	Strength.				Quantity.	Strength.
1	2	3	4	5	6	7	8	9	10

4. *Insert* the above form after form "15c" on pages 142 and 380 of the Excise Manual and the Board's Rules, volume I, respectively.

5. Make the following alterations in clause 22, section 11, on pages 97 and 340 of the Excise Manual and the Board's Rules, volume I, respectively :—

In line 8 *omit* the word "and" and in line 9 after the word "vessels" *insert* "and a register (in form 15D) of spirits intended for redistillation."

MR. REYNOLDS.

No. 6.

As the sale proceeds of boxes in which stationery forms and punching instruments are supplied from the central stores are now

creditable to "XXV, Miscellaneous sale of old stores and materials," and will no longer, under Government order No. F $\frac{c}{2}$ 2 of 10th August 1888, form an item of stationery receipts, the check heretofore exercised over them by the Board will be discontinued. Commissioners and District Officers are accordingly informed that submission to the Superintendent of Stationery of the yearly consolidated return referred to in the Board's Resolution dated 21st February 1888, is no longer necessary and should cease.

F. M. HALLIDAY, ESQ.

No. 7.

IT is very desirable that when the Board's Special Excise Deputy Collector visits a district, the local subordinate executive and detective officers of the Department should be there to meet him, in order that he may acquire a personal knowledge of their respective merits and qualifications, and also instruct them on any points in which they may require advice. The Board wish that during such visits the Deputy Collector be freely consulted in regard to all important matters connected with excise. District Officers will doubtless perceive the obvious advantages of this arrangement, and should find no difficulty in carrying it out, as the Deputy Collector's visits are generally intimated to them beforehand.

No. 8.

IT appears that the excise clerks attached to sub-divisions are often employed solely on general clerical work, a great part of which is not work connected with the Excise Department. The clerical work proper of the department in most sub-divisions cannot take more than a few hours a week. The Board therefore direct that the sub-divisional excise clerks be employed in constantly moving about in the interior, visiting shops, detecting excise cases, and collecting statistical information. They should be paid travelling allowance according to the sanctioned rates.

2. The Inspector or Sub-Inspector should carefully scrutinize the diaries of the clerks under the general and constant supervision of the Excise Deputy Collector.

MR. REYNOLDS.

No. 9.

THE Government of India having accepted the proposal of the Salaries Commission regarding the period of submission of the return (XIVA) showing petty cases of opium-smuggling, prescribed in the Financial Resolution No. 2712, dated 23rd May 1887, and reproduced in the Appendix to the Opium Rules, the return should in future be submitted half-yearly instead of quarterly.

In paragraph 2 of the Resolution above referred to, *correct* the word " quarterly " to " half-yearly. "

On pages 179 and 182 of the Miscellaneous Volume of the Board's Rules published this year, against returns XIX and XX, *substitute* " half-yearly " and " quarterly " respectively for " ditto " in column 2.

No. 10.

AT the end of clause 19, section III, on pages 79 and 324 of the Excise Manual, and the Board's Rules, Volume I, respectively, after the word ' default,' add the following :—

" One of the Treasury *poddars* should be required to attend the sales and receive the advance fees paid by the licensees. All sums received by the *poddar* up to 2 P.M. are to be sent to the Treasury and credited in that day's accounts, and the amounts paid subsequently on the same day are to be kept in sealed bags in the Treasury and brought to account the next day. At the close of each sale day the Excise Deputy Collector is to satisfy himself, by personal communication with the Treasury Officer, that the remittances to, and the receipts in, the Treasury on account of that day agree. "

No. 11.

WITH reference to the notification of the Government of India noted in the margin, issued under section 35 of the Court-fees Act, 1870, in modification of the Notification No. 1070, dated 12th February 1874, the following

No. 4481, dated 16th August 1888, published at page 387, Part I of the *Gazette of India*, dated 18th August 1888.

should be added to Chapter VII, Volume II of the Board's Rules, and to the Rules for the guidance of officers engaged in the administration of the Stamp Department.

To the end of Table II, Appendix C of Chapter VII, Volume II of the Board's Rules, and of the Rules for the guidance of officers engaged in the administration of the Stamp Department, add:—

DESCRIPTION OF DOCUMENT.	Stamp fee remitted or reduced.	Number and date of notification.
Application for the deposit of rent in respect of which a fee is paid under section 61 (2) of the Bengal Tenancy Act VIII of 1885.	Remitted ...	No. 4481, dated 16th August 1888.

C. A. P.—Reg. No. 9542J—28—5-10-88.

SEPTEMBER 1888.

MR. REYNOLDS.

No. 12.

IN continuation of the Board's circular order No. 5 of December 1886, the following notification of the Government of India, in the Department of Finance and Commerce, remitting the fees payable on applications for deposit of rent under the Court-fees Act, 1870, is circulated for the information and guidance of District Officers concerned in the working of the Bengal Tenancy Act, VIII of 1885 :—

No. 4481, dated Simla, the 16th August 1888.

NOTIFICATION—By the Government of India, Department of Finance and Commerce.

IN exercise of the powers conferred by section 35 of the Court-fees Act, VII of 1870, and in modification of the notification No. 1070, dated the 12th February 1874, issued in the Finance Department, the Governor-General in Council has remitted the fee payable under that Act on any application for the deposit of rent in respect of which a fee is paid under section 61 (2) of the Bengal Tenancy Act, VIII of 1885.

No. 13.

IN accordance with further orders received from Government in letter No. $R\frac{R}{3}2$, dated 11th September 1888, the following modifications and additions are made in that portion of clause 5, section I, page 55 of the Cess Manual, 1888, which was inserted by the Board's circular order No. 2 of June 1888 :—

The word "Board" in the fifth and the last line should be changed to "Committee," and the words "within twelve months after the close of the proceedings" should be substituted for

"without delay" in the seventh line; and the following sentence should be added :—

"In the districts to which the Local Self-Government Act has been extended, the Government will not pay separately its share of the cost of making valuations and revaluations under the Cess Act, but the Collector should take care that this amount is deducted, within twelve months after the completion of the proceedings, from the total charges incurred on account of the cess before these are deducted from the road cess collections, and the balance made over to the District Fund."

No. 14.

IN the note under Register No. 19—Sales for Arrears of Revenue—in Section IV, Chapter VIII, page 146 of the Board's Rules, 1888, *substitute* the words "following register" for the words "three following registers."

The following note is to be added under Register No. 23—Under-tenures sold under Act VIII (B.C.) of 1865—in the same section and chapter, at page 147 of the Board's Rules, 1888 :—

"In this register enter only actual sales."

No. 15.

THE following corrections are to be made in the Cess Manual, 1888 :—

(1) In clause 6, section XII, page 78, *strike out* the words "Against Register VI."

(2) In question 75 of the questions for the use of an officer inspecting the Road and Public Works Cess office, at page 114, for "42" *substitute* "41."

No. 16.

DISTRICT OFFICERS are informed that the forms of Excise Return No. XIV and half-yearly inspection report No XXI H (XVII—New) have been revised by the Board, and that the revised forms only should be used in future. The forms can be obtained on indent from the Superintendent of Stationery.

No. 17.

IN continuation of the Board's endorsement No. 399B, dated 20th March 1888, the attention of Revenue officers is drawn to the change made in the number, from 26 (50) to 47, of the register of stamp cases, mentioned in chapter VIII, section IV, page 152 of the Miscellaneous Volume of the Board's Rules, 1888.

No. 18.

IT has been brought to the notice of the Board that in some districts temporary and fair licenses are shown in column 4 of table I of the Annual Return No. XLII. As the entry of such licenses improperly reduces the average fees per license and gives a wrong idea of the number of licenses current for the whole year, District Officers are requested to see that such licenses are excluded from this return, as well as from the Quarterly Return No. XIV. They are, however, to be shown in the explanation sheets, accompanying both the returns, under each head of exciseable article to which they may appertain, together with the fees derived from them, a comparison being made with the figures of the corresponding period of the previous year.

2. A separate register, to be numbered 49A, is to be kept in the Sadar office for the entry of such licenses in the form given below. This form is to be inserted after the form of Register No. 49 (old 54) on page 178 of the Excise Manual :—

No 49A.—Register of temporary and fair License fee Payment.

[DIRECTION.—Each settlement or license should have a separate number, and a leaf or a page is to be kept apart for each different kind of licenses.]

No. of license issued.	Date of issue	Period to which license extends.	Locality of shop.	Name of vendor or licensee.	Amount of license fee paid.	Date of payment.	Quantity sold.	REMARKS.
1	2	3	4	5	6	7	8	9
				Total Rs.				

REV. CIR.
SEPT. 1888.

3. The following correction is to be made in clause 20, section II, page 73 of the Excise Manual :—

Insert the words "for the year" after the phrase "granted by him;" also add "as well as a separate Register (No. 49A) of all temporary licenses" after "for the year."

R. D'R.—Reg. No. 9797J—28 —17-10-88

OCTOBER 1888.

Mr. Reynolds.

No. 1.

The following rule promulgated by Government is to be inserted as clause 8 in Section IX, Chapter VII, page 135 of the Board's Rules, 1888:—

Cases in which processes are to be accompanied by English translations.

"All processes issued by administrative officers to any district the vernacular of which differs from that in which the process is written, should invariably be accompanied by a translation in English."

2. In the Table of Contents, the number of the Section "Miscellaneous" in Chapter VII—Practice and Procedure (Judicial)—of the Board's Rules, 1888, is to be altered from XI to IX.

No. 2.

Government having desired that the Board's Land Revenue Report should be submitted to it with the Annual Report of the Director of Land Records on the 15th August, instead of on the 31st July each year, the following alterations and additions should be made in the statement which forms an Appendix to Section IV, Chapter IX, page 176 of the Board's Miscellaneous Rules, 1888:—

In the last column against "Land Revenue," *alter* the date from "31st July" to "15th August."

Under "Land Revenue," in column 2 *insert* "The Annual Report of the Director of Land Records," and in column 5 under "30th May," *insert* "From Director to Board, 31st July."

No. 3.

THE attention of all Revenue officers is specially drawn to the following observations recorded in the Government Resolution on the Board's Land Revenue Administration Report for 1887-88 :—

Paragraph 30. *Survey, settlements and records of right.*

* * * "The Lieutenant-Governor trusts that the Board of Revenue, the Director of Land Records and other Revenue authorities will keep as careful a watch and control over the surveys and records of rights which are being made under Chapter X of the Act in regard to private zemindaries as they are bound to do in the case of Government estates. At least one case of the settlement of a private estate has already come to His Honour's notice, in which, owing to want of supervision and attention, a much larger expenditure has apparently been incurred than the circumstances would justify. Delay, too, often involves unnecessary expense, and it is feared that in the operations undertaken in some private estates delay has occurred which might have been avoided. It is known that in Wards' estates the expenditure has been greater than was expected. It was pointed out by the Lieutenant-Governor in the Resolution on last year's report that it was only after those concerned had observed the effects of such operations that any general recourse could be expected to the means afforded by the new law for securing a settlement of all agrarian disputes. But if it is found that the work is not efficiently supervised, and if it is not well and economically managed, and if the strictest care is not taken to prevent abuse, it is certain that the provisions of this chapter of the Act will become a burden instead of a boon to those interested in the land, and the benevolent intentions of the legislature to facilitate by this means the adjustment of disputes between landlords and tenants will be frustrated."

Paragraph 31. *Inspections by Collectors of their own offices.*

"The Board report that the prescribed half-yearly inspections were generally made by the Collectors themselves. In some districts, owing to pressure of work, the duty of inspection was delegated to Deputy Collectors or Assistants.

In two or three districts only no inspection was made. The reason of this is generally attributed to the transfer of officers at the time when the inspection would otherwise have been made. The Lieutenant-Governor attaches much importance to this duty, and does not find that the excuses which have in some cases been made for its non-performance are satisfactory. He expects that all Collectors will comply with the rule, and must hold the Board and Commissioners responsible for seeing that the inspection is made regularly half-yearly, and that it is always made by the Collector himself and not by a subordinate. There is no reason why it should be put off to the end of the half-year : it is this postponement which generally leads to no inspection being made at all."

Paragraph 32. Training of young civilians in survey and settlement work.

* * * "During the next cold-weather, survey operations will be carried out on a somewhat extensive scale, and it is likely that for several years to come important surveys will be in progress in several districts. Opportunities, therefore, are likely to offer themselves more frequently in future, and the Director of Land Records, as well as Commissioners of Divisions, should avail themselves of them wherever possible for deputing young civilians temporarily with a survey party in order to learn their work."

C. A. P.--Reg. No. 10104J—28—31-10-88.

OCTOBER 1888.

MR. REYNOLDS.

No. 4.

Under the authority of Government, the following is added as Rule 2A in Section IX of the Records' Manual, 1888—

"2A. Commissioners are empowered to make the distribution within their divisions, to accord executive sanction, and to authorise transfers from one head to another, of the sums allotted by the Board from the record-room grant to each division."

No. 5.

At page 16 of the Waste Lands Manual, 1888, Part II, I, I, against Khulna, *substitute* '224' for 324.

No. 6.

Cases have been brought to the Board's notice in which officers submitting Treasury Inspection Reports have omitted questions from the prescribed form, in order, it is said, to make it agree with the set of questions printed in Appendix B of the Civil Account Code. The Accountant-General has taken objection to this procedure, and has pointed out that it is not open to local officers on their own authority to make any additions or alterations in a form, which has been deliberately prescribed and which is carefully revised from time to time, merely because an omission or an addition occurs in a new edition of the Code. Divisional and District Officers are accordingly requested not to use any but the prescribed form, care being taken to use the latest edition available from the Superintendent of Stationery.

2. In order to give effect to the above instructions, for the words from "the points" in line 4 down to "indicated in

Appendix B" in line 8 of Rule 1, Section VIII, Chapter I, page 11 of the Board's Rules, 1888, *substitute* the following—

"For facilitating the work of inspection, a separate form of questions has been prescribed by the Accountant-General, which should be adopted in preference to the set of questions given in Appendix B of the Code."

No. 7.

As the sale proceeds of boxes in which stamps are supplied from the Central Stores are creditable to "XXV—Miscellaneous—sale of old stores and materials" under Government order No. F_2^c-2, dated 10th August 1888, District Officers are requested, in continuation of the Board's circular order No. 6 of September 1888, to discontinue the submission to the Superintendent of Stamps, Calcutta, returns showing the sales of empty packing cases which contained stamps.

No. 8.

A separate Register No. 49A of temporary and fair license fee payment having been prescribed in the Board's circular order No. 60B of 26th September 1888, the following additions should be made on pages 140 and 153, Chapter VIII, Section IV of the "Board's Rules, 1888."

2. On page 140 of the Board's Rules after Register No. 49, insert the following:—

49A.—Temporary license fee payments (Excise).

3. After Register No. 49 on pages 152 and 153 of the Board's Rules, add the following:—

Register 49A—Temporary license fee payments (Excise).

1. Number of license issued.
2. Date of issue.
3. Period to which license extends.
4. Locality of shop.
5. Name of vendor or licensee.
6. Amount of license fee paid.
7. Date of payment.
8. Quantity sold.
9. Remarks.

[DIRECTION.—Each settlement or license should have a separate number, and a leaf or a page is to be kept apart for each different kind of licenses.]

No. 9.

With reference to the issue of druggists' permits mentioned in rule 31 of the revised opium rules, it is laid down, with the sanction of Government, that no such permits are required for the possession and sale by medical practitioners of medicinal preparations or other admixtures of opium imported from Europe.

2. The Board have ascertained that the fee of Re. 1 per mensem and of Rs. 3 a quarter prescribed by rule 2 of the Board's subsidiary opium rules, for a license for the sale of poppy-heads and for a druggist's permit respectively, have in many cases proved prohibitive, in consequence of which very few such licenses or permits have been taken out. The Board are therefore pleased to reduce the fee in either case to Re. 1 per annum or for any broken period thereof.

3. The Board also reduce the fee for a duplicate of a license for the sale of poppy-heads and of a druggist's permit from Rs. 2 to annas 8 only.

4. The alterations noted below are to be made in rule 2 referred to in paragraph 2 above and in the opium forms Nos. III and IV :—

Rule 2, lines 7 and 8.—*For* "Re. 1 per mensem" and "Rs. 3 per quarter" *substitute* "Re. 1 per annum or for any broken period thereof."

Line 13.—*Strike out* "Rs. 2" and add the following :—

"Annas eight for the duplicate of a druggist's permit or of a license for the sale of poppy-heads, and of Rs. 2 for that of any other license or lease."

Forms III and IV.—*For* condition 1 *substitute* "That he pay to Government in advance a fee of one rupee per annum or for any broken period thereof."

5. The above orders are to have effect from the 1st April 1889.

6. With a view to ascertain the effect of the reduction in the fee for a druggist's permit, the Board direct that in the annual excise settlement reports in future the number of permits issued be noted. They also desire that a statement shewing the number

of permits issued in each district during the years 1885-86, 1886-87, 1887-88 and 1888-89 be submitted direct to the Board by the 1st February next.

No. 10.

After the notification of 21st March 1887, on page 176 of the Excise Manual, *insert* the following notification:—

NOTIFICATION.

" *The* 20*th September* 1888—In modification of the notification, dated the 21st March 1887, published at page 193 of Part I of the *Calcutta Gazette*, dated the 23rd idem, it is hereby notified for general information that, under section 18 of the Bengal Excise Act VII (B.C.) of 1878, as amended by Act IX of 1885, the rate of excise duty on rum manufactured in the territories administered by the Lieutenant-Governor of Bengal is fixed at Rs. 4 per gallon London-proof with effect from the 1st September 1888.

Reg. No. 10443J—28—19-11-88.

NOVEMBER 1888.

Mr. Reynolds.

No. 1.

Return No. XXXIV, or the quarterly statement of progress made in cess revaluations, is intended to include both estates and tenures. But cases have occurred in which this return has been sent up to the Board showing estates only and excluding tenures. In other cases, when the aggregate number of both tenures and estates has been given in one line, it is not clear whether the valuation of the tenures has been shown twice over as they are also included in the valuation of the estates.

In order to secure the preparation of this return on a uniform method, the Board now direct that the following instruction be added as clause 2 of the footnote under the form of the return given on page 91 of the Cess Manual, 1888 :—

"The return will consist of two lines of entries—the first for estates and the second for tenures. Rent-free holdings paying direct to the Collector should be shown as estates. The figures of these two lines should not be added together."

No. 2.

The attention of all Divisional and District Officers is drawn to the plan upon which the Board's Report on Wards' and Attached Estates for the year 1887-88 has been prepared. In order to secure uniformity in the preparation of the divisional and district reports, the following additions and alterations should be made in the rules in Section III, Part I of the Wards' Manual, 1888.

2. In the first line and margin of rule 17 for the word "Collector's" *substitute* the word "Manager's."

At the end of the same rule for the words "Collectors and Commissioners" *substitute* the word "Managers."

3. For rules 18 to 21 *substitute* the following rules :—

Punctual submission of report.

18. The special attention of Managers is drawn to the following extract from paragraph 1 of the the Government Resolution on the Board's Report on Wards' and Attached Estates for 1879-80 :—

"The Lieutenant-Governor regrets to observe that the Board have still to complain of the unpunctual submission of the returns from Wards' estates. The improvement effected in this matter of punctuality in other branches of the administration during the last two years shows that the Government was quite justified in rejecting the excuses put forward time after time for failure to comply with its orders; and the Board must in the same way take steps for securing promptitude on the part of its Wards' Managers. If other means fail, Collectors should be instructed to stop the pay of both the Managers and their establishments until the reports and returns come in. If the fault lies with the establishments, they should be fined; and if any Manager is persistently dilatory and neglectful, he should be removed from office. It is a very safe inference that a man who is careless and unpunctual in the face of stringent orders in respect of one branch of his duty, will not be found reliable in other matters."

Collector's and Commissioner's reports.

19. Each Collector and Commissioner is to submit an annual report on the estates in his district and division respectively. The Collector's report will be due in the Commissioner's office on the 10th June, and the Commissioner's report will be due in the Board's office on the 1st July.

General instructions.

20. The following general instructions taken for the most part from the rules in Chapter IX, Section IV of the Board's Rules, 1888, are to be carefully observed by Collectors and Commissioners in the preparation and submission of their reports.

Conciseness.

21. The reports are to be curtailed in length to the utmost extent which is consistent with a proper examination of the facts and figures contained in them. Conciseness must be studied. The object to be aimed at in the preparation of the reports should be to convey the greatest amount of information in the fewest words possible. While, on the one hand, the practice of weaving into sentences

figures already given in the tabular statements is to be avoided, on the other hand, it is not sufficient to give a series of bare statistics: an intelligent review of the main facts and occurrences of the year is required. Extracts from the reports of subordinates are to be summarised, not strung together. No unnecessary contentious matter is to be introduced. Reports are not the proper medium for submitting definite proposals, which should form the subject of separate communications.

Range.

22. The subjects should be separately noticed in the order in which they are numbered below, but only so far as illustrated by the figures of the year. It will not be necessary in each annual report to repeat *de novo* facts, or discussions of facts, already fully on record. Each subject should be noticed, unless all that has to be said has already been mentioned in recent reports, in which case such reports should be expressly referred to.

Method.

23. The treatment of each subject or heading of the reports is to be commenced on the top of the first or third page of a sheet of paper—an arrangement which will facilitate the handling of the divisional reports on each subject when the Board's report is under preparation.

Punctuality.

24. As great inconvenience is caused by want of punctuality in the submission of the Collector's and Commissioner's reports, they are desired to submit their reports on the dates mentioned in rule 19 which have been fixed by Government. It will be the duty of the Board to report specially to Government the name of any officer who neglects his duty in this respect.

Order of subjects.

25. The subjects dealt with in the reports are to be divided into three Parts, and arranged as follows:—

ORDER OF SUBJECTS.

PART I.—GENERAL REVIEW OF MANAGEMENT.

1. Preliminary.
2. Number of estates under management.
3. Revenue and cesses due to Government.

4. Rent and cesses due to superior landlords.
5. Collections of rent and cesses due to estates.
6. Balances of rent and cesses due to estates.
7. Debts due by estates.
8. Management charges.
9. Rates.
10. Audit of accounts by the Examiner of Local Accounts.
11. Schools, dispensaries and works of improvement.
12. Agricultural improvements or experiments.
13. Total receipts and disbursements.
14. Surveys and records of rights.
15. Operation of the certificate procedure.
16. Condition of tenantry.
17. Education of wards.
18. Working of the laws.
19. Merits of officers.

PART II.—ACCOUNT FOR THE YEAR OF REPORT OF IMPORTANT ESTATES WITH A RENT-ROLL OF RS. 50,000 AND UPWARDS.

PART III.—SPECIAL NOTICES OF ESTATES TAKEN IN CHARGE OR RELEASED DURING THE YEAR.

APPENDIX.—Financial Management of Estates.

Special instructions.

26. In preparing their reports the Collectors and Commissioners are to be guided by the following special instructions which refer, in order, to certain of the subjects in the list given in the preceding rule.

27. Subject 1. *Preliminary.*—The Collector's report should begin by giving a memorandum of the date of receipt of the Managers' returns and reports. Similarly the Commissioner's report should begin with a memorandum of the date of receipt of the returns and reports from the Collectors. Any other preliminary matters which it may be necessary to touch upon should then be briefly disposed of.

28. Subject 17. *Education of wards.*—The personal education and progress of each male minor should be reviewed. The report should show under whose care each ward is placed, the arrangements made for his education, when and by whom his

progress and acquirements were last tested, and with what result; and how his acquirements stand as compared with the average of boys of his age who are educated at zillah schools.

29. Subject 19. *Merits of officers.*—The qualifications and conduct of Managers and of Assistant Managers on a monthly salary of Rs. 100 and above and the control exercised by Collectors over the management of estates should be recorded in the following form :—

(1) Names of all officers in the division arranged in each class in order of their merit, from a purely revenue point of view, according to the Commissioner's opinion.
(2) District in which employed.
(3) Date from which and to which employed.
(4) Nature of employment.
(5) Abstract of Collectors' opinions.
(6) Commissioner's opinion.

The officers should be placed in four classes, headed—Bad, Average, Good, Very good. In this last class should be entered only those officers who have exhibited singular ability and industry during the year.

30. *Parts II and III.*—The estates in these two Parts should be arranged entirely from a Court of Wards' view, *i.e.*, according to the gross rental. Part II should be devoted to such particular estates as are worth individual notice. Roughly speaking, these may be taken to be estates with a rent-roll of Rs. 50,000 and upwards; but it is not necessary to include *every* such estate if there is nothing to be said about it, and on the other hand, probably some estates, with a rent-roll below Rs. 50,000, might have a history of the year worth recording. Estates coming under Part III will of course be excluded from Part II. Part III should give an account of *all* estates of which charge has been taken or given up during the year.

31. *Appendix.*—The Appendix should be exactly, column by column, in the form of the Appendix to the Board's report for the year 1887-88. It should show the financial management of each estate and the district and divisional totals. The figures in it should coincide with those in the Return No. XXXI.

32. An annual report will be submitted by the Director of Land Records on the subjects of surveys and settlements and agricultural improvements or experiments in Wards' estates. It will be due in the Board's office on the 31st July.

4. *Change* the number of rule 22 of Section III, page 46, to 33. In the headings of Appendices K and L on pages 99 and 101 of the Manual, *change* the number 22 to 33.

5. These orders should be communicated to all Managers of estates.

No. 3.

THE following corrections and additions are to be made in Section XV of the Excise Manual, 1884, pages 106 and 107.

2. *Insert*, as Rule 4A, the following :—

"District Officers may, with the sanction of the Board, also settle pachwai licenses with the headmen of the villages inhabited by aboriginal tribes, such as the Kols, Koch, Mandais, Dhangars, Garrows, Hajangs, Boonahs, and Sonthals, &c., at such fixed monthly or annual fees as may be determined on a consideration of the number and the circumstances of the families which will avail themselves of the privilege granted by the license. The license is to be in Form No 27A given on page 153 in Appendix A."

3. In Rule 8, lines 3 and 4, *strike out* the words "and of diluted pachwai in a larger quantity than eight seers."

4. For Rule 10, *substitute* the following :—

"The practice of brewing pachwai for home consumption is permitted in the districts noted in the margin."

Sonthal Pergunnahs.	Beerbhoom.
Darjeeling.	Bankoorah.
Lohardugga.	Midnapore.
Singbhoom.	Manbhoom.
Burdwan.	Bhagulpore.

Julpigori.

5. *Insert*, as Rule 11, the following :—

"No person is to be allowed to have in his possession more than four seers of pachwai (undiluted), whether brewed at home or purchased from a licensed shop, without a pass granted by a duly authorised Excise Officer, District Officers, Excise Deputy Collectors, Sub-divisional Officers and other officers duly authorised in this behalf by District Officers are empowered to grant such a pass. For each pass to keep in possession pachwai, brewed at home, in a larger

quantity than four seers, a fee of 8 annas is to be charged (regardless of the quantity); but for the possession of pachwai purchased from a licensed shop in any large quantity, a free pass is to be granted, *i.e*, no fee is to be charged for the pass. The passes are to be returned to the Collector immediately on the expiration of their currency. The pass-holder is not permitted to sell or barter any portion of the liquor covered by the pass."

6. *Insert*, as Rule 12, the following :—

"The passes are to be in the forms A and B appended to this rule. Form B supersedes the form hitherto given in rule 10 on page 107 of the Excise Manual, 1884. Applications for passes should be made to the Excise Deputy Collector or Sub-divisional Officer.

FORM A.

Pass for possession of home-brewed Pachwai.

See Rule 12, Section XV, Board's Excise Manual, page 107.

PASS.

Name of district
Registered No. of Pass
Date 18 .
Pass issued to
to have in possession more than 4 seers of pachwai from 18 to 18 made at his house.

Fee paid—annas . .

Deputy Collector.

Dated the

See Rule 12, Section XV, Board's Excise Manual, page 107.

PASS.

Name of district.
Registered No. of Pass
Date 18 .
of village , thana , is hereby authorised to have in his possession for private consumption pachwai * seers *made at his own house* from to

Fee paid—annas .

Deputy Collector.

Dated the

(* To be filled up according to the quantity allowed.)

FORM B.

Pass for the possession of more than 4 seers of purchased Pachwai (undiluted).

PASS.

Name of district
Registered No. of pass
Date 18 .
Pass issued to
to have in possession more than 4 seers of pachwai from 18 to 18 *purchased* from licensed vendor.
Quantity of pachwai for which this Pass is issued seers.

Deputy Collector.

Dated the

PASS.

Name of district
Registered No. of Pass
Date 18 .
of village , thana , is authorised to have in his possession for private consumption the quantity of pachwai mentioned below (being above 4 seers) *purchased* from , licensed vendor under this Pass, from 18 to 18 .
Quantity of pachwai for which this Pass is issued seers.

Deputy Collector.

Dated the

REV. CIR.
Nov. 1888.

7. *Insert* the appended form of "License for manufacture of pachwai for home consumption" on page 153 of the Excise Manual, 1884:—

FORM 27A.

License for manufacture of Pachwai for home consumption.

District

No. of license in Register No.

Name of licensee*

Name of the village*

Be it known that , resident of , thana district , is hereby authorised by the Collector of to manufacture pachwai at his own house, and to be responsible for the other persons (named in this license) of the same village of the tribe manufacturing only for home consumption from the date of this license to March 188 .

1. That he pay to Government a tax of Rs. in the following instalments:—

(Instalments to be settled by Collector.)

2. That he do not sell or barter the liquor to any one.

3. That he will at once produce his license for inspection on the demand of any Excise officer above the rank of a constable or peon.

4. The infringement of any of the above conditions will render the holder of this license liable to the forfeiture of his license, and to the penalties prescribed in section 59 of Act VII (B.C.) of 1878.

Deputy Collector in charge of Excise.

Dated the

* The names of all the villagers who are to be allowed to brew pachwai are to be inserted in the license.

W. M. D'C.—Reg. No. 10583J—28—27-11-88.

NOVEMBER 1888.

MR. REYNOLDS.

No. 4.

AT the end of rule 6, Section IV on page 9 of the Records' Manual, 1888, add the following :—

"He is also to compare the entries referred to in rule 4 above with the records themselves and sign the certificate at the foot of the fly-leaf."

No. 5.

UNDER rule 17 of section VIIA of the Excise Manual, Shahjehanpore rum may be sold by persons holding licenses for the sale of imported liquor, and the same concession has been recently extended to rum manufactured by Messrs. Ahmuty & Co., in the Albion distillery at Sheebpore in the district of Howrah; the words "except rum manufactured at Shahjehanpore in the North-West Provinces and in the Albion distillery at Sheebpore in the district of Howrah," are, therefore, to be added at the end of rule 1 of section V, condition IV of license form No. 3, condition III of license forms Nos. 4, 4(A) and 4(B), condition V of license form No. 5, condition III of license forms Nos. 6 and 6A, and condition II of license form No. 6B.

2. The necessary corrections are to be made in chapter XV of the Board's Rules, volume I.

No. 6.

THE following form of report of result of settlements is to be substituted for the one given under clause 30, section III, page 75

of the Board's Excise Manual, and is to be adopted in reporting the results of settlements in future:—

Statement showing the result of settlement of Excise shops in the district of for the year 18

DESCRIPTION OF SHOP.	YEAR PREVIOUS TO THAT OF CURRENT SETTLEMENT, 188 .			YEAR OF SETTLEMENT, 188 .			Increase in fees.	Decrease in fees.	REMARKS.
	Number of shops.	Total amount of license fees for which the settlements for the year were made.	Total amount of license fees actually realised during the year.	Number of shops. Sanctioned.	Number of shops. Settled.	Total amount of license fees for which the settlements for the year are made.			
1	2	3	4	5	6	7	8	9	10
		RS. A. P.	RS. A. P.			RS. A. P.	RS.	RS.	

N.B.—(1) In the case of outstills column 3 of the above form should exhibit the license-fee plus the duty on spirits cleared by the distillery shops which are replaced by them.
(2) In columns 8 and 9 should be shown the result of comparison between the figures in columns 3 and 7, *i.e.*, between the demands for license-fees of the two years as they stand on conclusion of the settlements.

2. The annual settlement reports should reach the Board's office as early as possible and not later than the 15th April. In line 6 of clause 30, Section III of the Manual substitute "15th" for "30th."

No. 7.

IN continuation of the Board's Circular Order No. 10 of May 1888, the attention of Revenue officers is drawn to the change made in the number, from XXIC to XXII, of the half-yearly return of prosecutions for offences against the Stamp Law, mentioned in the Appendix to Chapter IX, page 179, of the Miscellaneous Volume of the Board's Rules, 1888.

No. 8.

THE reports which the Board have received in reply to the enquiry made by them as to the effect which the instructions contained in their circular order No. 9 of July 1887 had had in preventing injury to the Roorkee punches show that, since that circular order was issued and the responsibility fixed on individual mohurirs, the instruments have been more carefully handled, and the Board desire that the instructions may always be carefully attended to. Several officers have reported that with daily oiling the punches are more serviceable and better preserved. The Board therefore direct all Revenue officers to see that the punches are properly used and regularly oiled.

No. 9.

WITH a view to ensure proper control over, and to have a record of, the work done by the Excise Inspecting and Detective officers, the Board prescribe a return, No. LIV (54), in the annexed form.

Insert the form in Appendix C on page 195 of the Excise Manual.

Insert the following rule below rule 3A of section XX on page 124 of the Excise Manual:—

"3*b*. A return, No. LIV, in the form given in Appendix C, is to be submitted to the District Officer by the Excise Inspecting and Detective officers at the end of each quarter, showing the work done by them during that period. The District Officer is to submit the return with his remarks to the Divisional Commissioner within 15 days after the expiration of the quarter. It is expected that the return will be carefully scrutinized in the Commissioner's office. An annual return in the same form is to be submitted by the Commissioner to the Board by the 15th April of each year."

Insert the following below return No. XLIV on page 179, and return No. LIII on page 183 of the miscellaneous volume of the Board's Rules, 1888, in columns 1, 2, and 3 respectively:—

LIV. Ditto. Statement showing the work done by the Excise Inspecting and Detective officers.

No. LIV.

Quarterly Return showing the work done by the Excise Inspecting and Detective officers of the district of for the quarter ending 18 .

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Number.	NAMES OF OFFICERS.	Official designation.	Number of outstills and distillery shops inspected.	Number of other* shops inspected.	Total number of inspections made.	Number of villages visited.	Number of days out on tour.	Number of cases detected against persons other than vendors.	Number of cases detected in which licensed vendors were the offenders.	Number of settlements made.	Remarks by Excise Deputy Collector.	Orders by Collector.	REMARKS.

* Other than country spirit shops.
In columns 4 and 5 the number of different shops inspected is to be noted.
In column 6 the total number of inspections made is to be entered, *i.e.*, if a shop is visited five times, it is to be counted in this column as five inspections; whereas in columns 4 and 5 it is to be shown as one shop visited.
In column 11 the number of settlements effected by the exertion of the subordinate officers is to be shown.

R. D'S.—Reg. No. 10930J—28—14-12-86.

LIBRARY.

DECEMBER 1888.

Mr. Reynolds.

No. 1.

The attention of all Commissioners and Collectors is drawn to the following remarks of Government on the Board's report of the 24th March 1888, on the subject of the Salaries Commission's suggestion, in paragraph 223, at page 240 of their report, regarding the amalgamation of the Towjih and Account Departments of the Collectors' offices.

* * * * "The only change that seems desirable is to introduce by degrees clerks who know English, and to remedy defects in detail, such as the remoteness of the Towjih Department from the Accounts office."

No. 2.

The following is to be inserted as rule 5, Section VII, page 72 of The Cess Manual, 1888:—

and of all Government lands used for purposes of the Sone Canals.

5. By a notification dated 3rd December 1888, all land held by the Government as part of, or for the purposes of, the Sone Canals has been exempted from the operation of the Cess Act.

2. On page 2 of the same Manual, *insert* the following as a note to section 2 of the Act.

Note.—The exemptions authorised under this section will be found in rules 3—5 of Section VII of the Rules on page 72.

No. 3.

The Board's Cess report for the year ending 31st March 1888, together with the Government Resolution thereon, is herewith circulated for information and guidance.

2. The special attention of the Commissioners of the Burdwan, Presidency, Patna, Bhagulpore, and Orissa Divisions is drawn to the remarks in paragraph 4 of the Resolution, and of the Commissioner of the Orissa Division to those in paragraph 5.

No. 4.

WITH reference to the circular of the Government of Bengal, Judicial Department, No. 18J, dated 1st August 1883, the following form of bond, which should be adopted in cases in which, for any reason, security is allowed to be taken otherwise than in Government promissory notes, is substituted for the forms printed at pages 80 to 86 of the Revenue Officers' Manual, 1888.

ઇન છિપ્યાવટો કી નૂ સે સવ ઠોગોં કો માંલૂમ હો કિ હમ અ૦ વ૦ નહ્ને-વાઠે

(અસઠ શુરોક) શ્રીન સ૦ ૭૦ નહ્નેવાઠે

શ્રીન ઈ૦ શુ નહ્ને-વાઠે

(ઝામિન) વાઝોન હિન્દ રાઝઠાસ કૌન્સિઠ કે પાસ નુપણ કે છિણ ઝિમ્મેદાન હૈ, ઝો વાઝોન રાઝઠાસ કૌન્સિઠ યા ઉન કી ઝગાહ વૈઠને-વાઠોં કે યહાં અદ્દા કિયા ઝાણગા ઝિસ કે અદા કરૂં કે છિણ હમ આપને નફ્રૂં ઝિમ્મેદાન કરૂં હૈ, શ્રીન હમ મેં સે હન એક શ્રીન હમ મેં સે હન કોઈ શ્રીન હમારે વારિસે-વાઠિયોં, વઝ્દો-વસણ કરૂં કરૂં-વાઠોં શ્રીન ઝગાહ વૈઠને-વાઠો મેં સે હન એક આદમી શ્રીન ઉન મેં સે હન એક મિઠ કે શ્રીન અઠગ અઠગ આપને નફ્રૂં હન છિપ્યાવટો કી નૂ સે ઝિન પન હમારી મુહન ઠગી હુઈ હૈ હમારે દસણ્ણ કિણ ગણ હૈં શ્રીન ઝો દિન સણ ૧૮૮ કો છિપ્યો ગઈ હૈ, ઝિમ્મેદાન કહણી હૈ,

KNOW ALL MEN by these presents that we A B of (Principal), and C D of and E F of (sureties), are bound to the Secretary of State for India in Council in the sum of Rs. , to be paid to the said Secretary of State in Council or his successors, for which payment we bind ourselves and each of us and any of us and our and each of our heirs, executors, administrators and representatives, and every of them jointly and severally by these presents, sealed with our seals, signed and dated this day of 188

এতদ্দ্বারা সকলে অবগত হউন যে আমরা (প্রিন্সিপল) এবং এবং (জামীনদার) টাকার নিমিত্ত মন্ত্রিসভাধিষ্ঠিত ভারতবর্ষের শ্রীযুত ষ্টেট সেক্রেটরী সাহেবের নিকট বাধ্য। ঐ টাকা উক্ত মন্ত্রিসভাধিষ্ঠিত শ্রীযুত ষ্টেট সেক্রেটরী সাহেব কিম্বা তাহার উত্তর পদধারীদিগকে দিতে হইবে। এবং এই যে দলিল ১৮৮ সালের দিবসে আমাদিগের মোহরাঙ্কিত এবং স্বাক্ষরিত এবং তারিখ যুক্ত হইল এই দলিল দ্বারা আমরা আমাদিগকে এবং আমাদের প্রত্যেককে এবং আমাদের মধ্যে যে কোন ব্যক্তিকে এবং আমাদের এবং আমাদের প্রত্যেকের ওয়ারিসান অছি ধনাধ্যক্ষ এবং স্থলাভিষিক্তগণকে এবং তাহাদের প্রত্যেককে এক যোগে এবং পৃথক ভাবে ঐ টাকা দিবার নিমিত্ত আবদ্ধ করিলাম।

ઉપર વગાર હુંર ગૌર સે જિમ્મેદાર શ૦ વ૦ ઉહદે પર મુકર્રર કિયા ગયા હૈ ઔર વઝીર હિન્દ રૂઝવાસ કૌન્સિલ જિસ કા નામ ઉપર લિખા હુઆ હૈ ઉપર વગાર હુર શ૦ વ૦ કો ઉપર વગાર હુર ઉહદે ।

પર નહ્વે કે લિર નાઝી હુર હૈ ।

ઉપર વગાર હુર શ૦ વ૦ ઔર સ૦ ૭૦ ઔર ૬૦ શુ૦ કે કિ ઉપર વગાર હુર ગૌર પર જિમ્મેદાર હૈ. ઉપર લિખે હુર મુયઝકે કે લિખ દેને પર ઔર ઉપર વગાર હુર સ૦ ૭૦ ઔર ૬૦ શુ૦ કે રૂસ કે સાથ કે સિઝુલ મેં લિખો હુર જાયદાદ પ ઉપર વગાર હુર

મુપુર કે શદા કિર જાને કે સાથ જિમ્મેદારી પડ્ડી કર્દે પર વઝીર હિન્દ રૂઝવાસ કૌન્સિલ, જિસ કા નામ ઉપર લિખા હુઆ હૈ, શ૦ વ૦ કો કિ ઉપર વગાર હુર ગૌર પર જિમ્મેદાર હૈ, ઉહદે પર મુકર્રર કર્દે કે લિર

or whereas the above bounden A B has been appointed to the office of

and the above-named Secretary of State for India in Council has agreed to retain the said A B in the said office.

2. Whereas the abovenamed Secretary of State for India in Council has agreed to appoint the above bounden A B to the office of

upon the said A B and the above bounden C D and E F entering into the bond above written, and upon the said C D and E F charging the properties in the schedule hereto with the payment of the abovementioned sum of Rs.

২। যেহেতু উক্ত A. B. এবং উপরোক্ত মতে আবদ্ধ C. D. এবং E. F. উপরের লিখিত খত লিখিয়া দেওয়ার এবং উপরের লিখিত টাকা দিবার জন্য উক্ত C. D. এবং E. F. তফসীলের লিখিত সম্পত্তিগুলি দায়যুক্ত করায় উপরের লিখিত মন্ত্রিসভাধিষ্ঠিত ভারতবর্ষের শ্রীযুত ষ্টেট সেক্রেটরী সাহেব উপরোক্তমতে আবদ্ধ A. B. কে পদে নিযুক্ত করিতে স্বীকৃত হইয়াছেন।

কিম্বা।

উপরোক্তমতে আবদ্ধ A. B. কে পদে নিযুক্ত করা হইয়াছে এবং উপরের লিখিত মন্ত্রিসভাধিষ্ঠিত ভারতবর্ষের শ্রীযুত ষ্টেট সেক্রেটরী সাহেব উক্ত A. B. কে উক্ত পদে রাখিতে স্বীকৃত হইয়াছেন।

૩ । અબ ઉપર લિખે હુએ મુચલકે કી શર્ત ઐસી હૈ કિ, જો ઉપર બનાયા હુઆ અ૰બ૰ વક્ત વક્ત પર ઔર ઇસકે પીછે હર વક્ત જબતક કિ વોહ ઉપર બનાએ હુએ ઉહ્દે પર બના રહે, ઠીક તૌર સે ઔર જાબિતે સે જિમ્મેદાર હોગા ઔર વજીર હિન્દ રાજતાસ કૌન્સલ કો યા ઐસે કિસી આદમી યા આદમિયોં કો જો ઇસ કામકે લિઇ મુકર્રર કિએ જાએ સબ રુપએ જો ઉસકે હાથ મેં આએ અદા કરેગા ઔર હર હાલત મેં ઐસે સબ કામ ઔર એસે કરજા કો જો વક્ત વક્ત પર ઉપર બનાએ હુએ ઉસકે એસે ઉહ્દે કી નૂ સે ઉસકે સિર પેડા પૂરે તૌર સે ઔર સચ્ચે દિલ સે કરે તો ઐસી હાલત મેં ઉપર લિખા હુઆ મુચલકા નિકમ્મા હો જાએગા નહીં તો વોહ પૂરા જારી રહેગા—

3. *Now the condition* of the above written bond is such that if the said A B shall from time to time, and at all times hereafter, so long as he shall hold the said office of duly and regularly account for and pay to the Secretary of State for India in Council, or to any person or persons who may be appointed for the purpose, all moneys which shall come to his hands, and in every other respect fully and faithfully perform and discharge the duties and obligations which from time to time devolve on him in such capacity as aforesaid, then in such case the above written bond shall be void, otherwise the same shall remain in full force.

৩। উপরের লিখিত খতের এই নিয়ম হইল যে যত দিন উক্ত A. B. উক্ত পদে থাকিবেন তত দিন তাঁহার হাতে যে সমস্ত টাকা আসিবে তিনি যদি সময়ে এবং অতপর সকল সময়ে মন্ত্রিসভাধিষ্ঠিত ভারতবর্ষের শ্রীযুত ষ্টেট সেক্রেটরী সাহেবকে কিম্বা যে ব্যক্তি কিম্বা যে সকল ব্যক্তি তদভিপ্রায়ে নিযুক্ত হন সেই ব্যক্তিকে বা সেই সকল ব্যক্তিকে যথারীতি এবং নিয়মিতরূপে সেই সমস্ত টাকার হিসাব দেন ও সেই সমস্ত টাকা দেন এবং অপর সকল বিষয় সম্বন্ধে উপরোক্ত পদধারীস্বরূপ তাঁহাকে সময়ে সময়ে যে সকল কর্ত্তব্য কর্ম্ম করিতে ও বাধ্যতা নির্ব্বাহ করিতে হয় তিনি যদি তাহা সম্পূর্ণ ও বিশ্বাস যোগ্যরূপে নির্ব্বাহ করেন তাহা হইলে উপরের লিখিত খত বাতিল হইবে নচেৎ উহা সম্পূর্ণরূপে প্রবল থাকিবে।

૪ । ઔર ઉપર બનાએ હુએ રુપએ કે અદા હોને કી વહ કે વે-ઘંટકે કરને કે લિઇ મૈ સ૰ ૭૦ રસ કે સાથ

4. And in order further to secure payment of the said sum of Rs. I, C D, charge the properties des-

৪। এবং উক্ত টাকা দিবার অধিকতর কায়দা করিবার অভিপ্রায়ে উক্ত টাকা

પહિલે શિડુલ મેં વર્ણાયે હુએ જાયદાદ ઔર મૈં ૬૦ શુ૦ રસ કે સાથ નત્થે હુએ દુસરે શિડુલ મે વર્ણાયે હુએ જાયદાદ પર ઉપર વર્ણાયે હુએ નુપણ અદા કર્ણે કે સાથ જિમ્મેદારી ખડી કર્ણી હુઇ ઔર હમ અલગ અલગ શર્ત કર્ણે હૈ કિ જબ તક યેહ લિખા હુઆ મુચલકા જારી રહેગા ન હમ ઔર ન હમારે જાનશીન વેચને-વાલે કિસી ઢબ સે ઉન જાયદાદોં કા હક કિ ઉપર હમને અલગ અલગ દિયા નત્થો હૈ કિસી કો પહુચાયેંગે દિયા નત્થેગે યા ઉન પર જિમ્મેદારી ખડી કરેગે ઔર હર હક પહુચાને દિયા નત્થને યા જિમ્મેદારી ખડી કર્ણે કો હાલત મેં વોહ જાયદાદ જિસ પર હમને અલગ અલગ રસ ઢબ સે જિમ્મેદારી ખડી કિ હૈ ઐસી સબ જિમ્મેદારિયોં કે અદા કર્ણે કે લિએ જો ઉપર વર્ણાયે હુએ મુચલકે કો રૂ સે ખડી હો જિમ્મેદાર રહેંગે ।—

cribed in the first schedule hereto annexed, and I, E F, charge the properties described in the second schedule hereto annexed with the payment of the said sum, and we covenant respectively that, so long as the above written bond shall remain in force, neither we nor our representatives will in any way alienate, mortgage or incumber the properties mortgaged above by us respectively, and in case of such alienation, mortgage or incumbrance, that the said property so charged by us respectively shall remain liable for the satisfaction of all obligations incurred under the said bond.

দিবার জন্য আমি C. D. এতৎ সংযুক্ত প্রথম তফসীলের বর্ণিত সম্পত্তি এবং আমি E. F. এতৎ সংযুক্ত দ্বিতীয়তফসীলের বর্ণিত সম্পত্তি দায়যুক্ত করিয়া যথাক্রমে এইরূপ করার করিলাম যে যত দিন উপরের লিখিত খত প্রবল থাকিবে তত দিন আমরা কি আমাদের স্থলাভিষিক্তগণ যথাক্রমে আমাদের দ্বারা বন্ধক দেওয়া সম্পত্তিগুলি কোন রকমে হস্তান্তর করিব না, বন্ধক দিব না বা দায়যুক্ত করিব না এবং এইরূপে হস্তান্তরিত বন্ধক দত্ত বা দায়যুক্ত হওয়ার স্থলে যথাক্রমে আমাদের দ্বারা এইরূপে দায়যুক্ত করা উক্ত সম্পত্তি উক্ত খত ঘটিত সমস্ত দায়ীত্বের পরিসমাপ্তির জন্য দায়ী থাকিবে।

No. 5.

THE following is to be added to rule 21, Section IV, Chapter IX, page 169 of The Board's Rules, 1888 :—

"The Collector's annual report on the conclusion of summary settlements prescribed by rule 6, Chapter XI of the Settlement Manual, 1888, should be included in the paragraphs of his Land Revenue Report which relate to Settlements, and the Commissioner should take serious notice of any disregard of the rules."

2. With reference to rule 3, Chapter X of the Settlement Manual, 1888, *strike out* from heading (*d*), Powers of a Commissioner, in rule 8, Section I, page 6, of "The Revenue Officers' Manual, 1888," the following sentences:—

"Summary settlements of estates of which the Government revenue does not exceed Rs. 5,000 for two years or less.

Regular settlements of estates on which the Government revenue assessed does not exceed Rs. 5,000.

Settlements of chur estates for not more than ten years." and *substitute*—

"Temporary (regular) settlements from a rental of Rs. 500 up to Rs. 10,000."

See Settlement Manual.

3. From heading (*c*), Powers of the Board, in rule 7, Section I, page 4 of "The Revenue Officers' Manual, 1888," *strike out* "Summary settlements which are beyond the competency of Commissioners."

See Settlement Manual.

F. M. HALLIDAY, ESQ.

No. 6.

UNDER Section 19A of Act VII (B.C.) of 1878, as amended by Section 6 of Act I (B.C.) of 1883, the following rules are prescribed by the Board of Revenue, with the sanction of the Local Government, for regulating the importation and sale of spirits manufactured in British India and imported by sea into Calcutta, and for the levy of excise duty thereon. These rules

are to be added as Section VIIB at the top of page 92 of the Excise Manual :—

SECTION VIIB.—*Spirits manufactured in British India and imported by sea into Calcutta.*

1. All spirit manufactured in British India and imported into Calcutta, whether imported by sea under bond or otherwise, shall be landed under Customs *green boat-note* and placed in the Custom House godown, and will remain in the custody of the Collector of Customs until the importer, owner, or agent applies for its removal into the excise godown.

2. Applications for removal shall be made in the usual bill-of-entry form, supported by the bill-of-lading or delivery order. The bill-of-entry will be made out "for removal into the excise godown" instead of "into town" as at present, and the officer in charge of the excise godown will give the Customs Officer a receipt in full for the number of casks or packages received.

3. As soon as possible after the spirit has been received in the excise godown, it will be tested and gauged by an officer appointed by the Superintendent of Excise Revenue, and in the case of spirit landed under bond, the result will be communicated to the officer holding the bond in Madras or elsewhere.

4. Excise duty shall be levied by the Superintendent of Excise Revenue on all such spirit landed under bond, subject to a wastage allowance similar to that laid down in Section 116 of the Sea Customs Act.

5. In the case of duty-paid spirit, if the excise duty at the port of exportation is lower than the duty chargeable in Calcutta, the differential duty under Section 151 of the Sea Customs Act will be levied by the Superintendent of Excise Revenue at such rate as the Local Government may from time to time, by notification in the local gazette, fix.

6. Passes for the removal of the spirit from the excise godown will be issued by the Superintendent of Excise Revenue in accordance with section 18 of Act VII (B.C.) of 1878.

7. All charges incurred in the landing and removal of the spirit must be paid by the importer, owner, or agent to the Collector of Customs, failing which the amount will be levied by him

under Section 119 of the Sea Customs Act, and no portion of the spirit shall be removed from the excise godown until a "*no-demand certificate*" has been received by the Superintendent of Excise Revenue from the Collector of Customs.

8. All charges on account of rent, cooperage, storing, removing, &c., incurred after such spirit has been received into the excise godown, must be paid by the importer, owner, or agent as the case may be, to the Superintendent of Excise Revenue before the spirit is removed from the excise godown, at such rates as may, from time to time, be fixed by the Board of Revenue.

MR. REYNOLDS.

No. 7.

WITH reference to the orders of Government of 11th December 1888 on the Board's report of 1st March 1888, on the subject of the Salaries Commission's suggestions, regarding the simplification of the form of Return No. X, District Officers are requested to submit their Return No. X in an amended form, omitting the first part of table V (Forest Revenue) of it from the 1st quarter of 1889-90. The amended forms will be supplied by the Superintendent of Stationery on the indents of District Officers.

F. M. HALLIDAY, ESQ.

No. 8.

THE Board are of opinion that for the efficient administration of Sadar distilleries it is essentially necessary that the officers put in charge of them should be men of proper education, having some knowledge of physical science, and able to carry on experiments and supervise the work of distillation. Accordingly in future no officer below the rank of a canoongoe, on Rs. 50 a month, will be appointed to a distillery.

The Board have further resolved to open a register in their office of all eligible candidates, and ordinarily to fill up all such

vacancies as they occur from among those whose names have been so registered. District Officers and Commissioners of Divisions are requested not to make any appointment to the charge of a distillery without the previous sanction of the Board.

No. 9.

EACH inspecting officer visiting an outstill is required to record his remarks regarding the general working of the outstill, noting also the capacity of the still and vats used, the quantity of materials under fermentation, the strength and retail prices of the different kinds of liquor sold, the quantity of liquor in stock, the establishment charges, the cost of manufacture, &c., the causes of fluctuations in sales, and whether the several conditions of the license are strictly observed. For this purpose blank pages should be added this year at end of the "Register of Account for holders of outstills" before issue to the vendors. In future the Superintendent of Stationery will be directed to add the blank leaves before supplying the books to District Officers.

W. M. D'C.—Reg. No.11491 J- 28—17-1-89.

JANUARY 1889.

MR. REYNOLDS.

No. 1.

THE following Resolution by the Government of India in the Military Department, on the subject of the grant of waste land to Native officers for distinguished military services, is inserted as Appendix IA at page 37 of the Waste Lands Manual, 1888 :—

Extract from the Proceedings of the Government of India, Military Department,—(No. 2525-B, under date Fort William, 1st December 1888).

RESOLUTION.

THE Governor-General in Council having had under consideration the subject of the grant of waste land to native officers for distinguished military services, has resolved that the present system of dealing with applications for such grants shall be put on a more satisfactory footing. When applications are received as at present separately, difficulty is experienced in determining the relative merits of the applications with reference to grants already made, and not infrequently great delay takes place in the consideration of these cases.

2. The Governor-General in Council is therefore pleased to decide—

(A) That in future the number of grants of waste land to Native officers for special good services should be limited to a fixed number per year. That in ordinary times, when there are more applicants deserving of rewards than this number, the consideration of the claims of any in excess should be deferred until vacancies occur, when their applications will be considered with those of other applicants.

(B) That 500 acres of waste land should be the maximum limit of each grant; that ordinarily grants of smaller area will be given, the maximum being reserved for the best and most approved service.

(C) That the grants be given on the following terms:—

(*a*). The land to be held revenue-free for the first two years; on a light assessment together with *malikana* for the next three years; and thereafter at a full assessment;

(*b*) canal rates and cesses to be paid in full by the grantee from the beginning of the lease;

(*c*) the grant to be leasehold for the first ten years, and proprietary right to be given after the end of that term, if the land has been properly brought under cultivation, and the grantee has made good use of his grant.

(D) That the grants should be given where they are available, but with special reference to the province to which the regiment of the grantee belongs.

3. The claims of all native officers applying for land, with the exception of those in corps under the Government of India, will be submitted by the Commander-in-Chief in India to the Government of India for orders, with a statement showing the names of those who are recommended for the grant, the reasons for selecting them, and the reward proposed by His Excellency in each case; information as to the total amount of pay, or pension, and allowances admissible to each claimant being also given.

4. Claims should be submitted to the Government of India on the 1st of January 1889, and subsequently on the 1st of August annually.

5. When the Government of India in the Military Department has determined the amount of land up to 500 acres to be given, the grantee will be left to make his own arrangements with local Government as to locality, &c., the final settlement being reported by the local Government to the Government of India, for record in the Finance, Revenue and Agricultural, and Military Departments.

No. 2.

THE following additions and corrections are to be made in Part II of the Wards' Manual, 1888:—

1. *Page* 143 *of the Manual.*—After the words "District Magistrate" in section 88 of Act X of 1882, *insert* the words "* or Chief Presidency Magistrate *" and make the following note in the margin—"* See section 4 of Act X of 1886."

2. *Page* 149 *of the Manual.*—In clause (*d*) of section 503 of Act XIV of 1882, *insert* the words "* as the Court thinks fit, *" after the words "by way of remuneration," and make the following note in the margin—"* See section 42 of Act VII of 1888."

In section 504 of the same Act for the words "the Court may appoint the Collector" *substitute* the words "* the Court may, with the consent of the Collector, appoint him.*" and *insert* the following note in the margin—"* See section 43 of Act VII of 1888."

3. *Page* 154 *of the Manual.*—In rule 9 for the words "for the interest of those concerned, appoint the Collector" *substitute* the words "with the consent of the Collector, appoint him."

No. 3.

THE following additions are to be made to Part II of the Wards' Manual, 1888:—

1. At page 139 below the words and figures "Act VIII of 1885, sections 93—100," *insert* the following words and figures:—

"ACT OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

ACT VII (B.C.) of 1876, Sections 55—56."

2. At the end of page 152, *insert* the following words and figures:—

"ACT OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

"ACT VII (B.C.) OF 1876.

(*Received the assent of the Lieutenant-Governor on the* 22*nd July* 1876, *and of the Governor-General on the* 9*th August* 1876.)

An Act to provide for the Registration of revenue-paying and revenue-free lands, and of the proprietors and managers thereof.

See section of Act (B.C.) 1878.

Dispute as to possession, succession, or acquisition by transfer.

"55.* If the applicant's possession of, succession to, or acquisition by transfer of, the extent of interest in respect of which he has applied to be registered, is disputed by or on behalf of any person making a conflicting claim in respect thereof, and if it is not proved to the satisfaction of the Collector that any person is in possession of the interest in dispute, the Collector shall determine summarily the right to possession of the same, and shall deliver possession accordingly, and shall make the necessary entry in the registers;*

"or if, in the opinion of the Collector, the dispute be one which can more properly be determined by a Civil Court, the Collector shall refer the matter in dispute to the principal Civil Court of the district for determination as hereinafter provided.

"Provided that if the applicant's possession of any extent of interest in accordance with his application be not disputed, or if such possession be proved to the satisfaction of the Collector, the Collector may register the said applicant's name in respect of such extent of interest, and may at the same time make a reference as hereinafter provided to the Civil Court for determination of any dispute as to any further extent of interest in respect of which the applicant has applied to be registered, but in respect of which the right of the applicant to be registered is disputed, and is not proved to the satisfaction of the Collector.

In cases of disputed possession, &c., Collector may appoint Receiver.

"56. In any case of disputed possession of, succession to, or acquisition by transfer of, the extent of any interest in respect of which application is made under the last preceding section, the Collector may appoint a Receiver to collect the rents of the extent of interest in dispute, and from the sums so collected shall be paid the expenses of management and the revenue due to the Government; and the surplus shall be held in deposit in the Collector's treasury, and shall be paid over to the person who shall be registered by the Collector, or under the order of a Civil Court, in respect of the extent of interest in dispute."

3. At page 155 after rule 16, *insert* the following rule:—

Appointment of Receiver in cases of disputed possession, &c.

"16A. Under section 56, Act VII (B.C.) of 1876, the Collector may appoint a Receiver for the extent of interest in an estate or revenue-free property, in regard to which there is a

dispute as to possession, succession or acquisition by transfer. The Receiver is to collect the rents thereof, and from the sums so collected he is to pay the expenses of management and the revenue due to the Government. The surplus is to be held in deposit in the Collector's treasury, and is to be paid over to the person who shall be registered by the Collector, or under the order of a Civil Court, in respect of the extent of interest in dispute."

F. M. HALLIDAY, ESQ.

No. 4.

A DIARY, in the annexed form, is to be kept by the officer in charge of a distillery, and all necessary particulars should be entered by him daily as occasion arises.

Diary of the Officer in Charge of the Distillery at . *in the district of* .

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Date.	Serial number of the still used.	Number of the fermenting vats used in distillation.	Liquid capacity of the vats.	Quantity of materials used.	Date of loading the vats.	Date of distillation.	Temperature of air and water.	Time of loading the still.	Time when distillation commences, *i.e.*, when spirit begins to collect in the receiver.	Time when distillation is finished.	Quantity of liquor distilled.	Strength of liquor.	Rate of duty.	Duty on the total outturn.	Rate of duty per maund of materials used.	REMARKS.

2. The inspecting officers should see that the diary is properly written up.

No. 5.

IN cases where two or more outstill shops are supplied with liquor manufactured in one still, the Board consider that, at the shops where the liquor is sold, the printed account form prescribed for the distillery shops, on page 141 of the Excise Manual, 1884, instead of account book in form 25, should be kept, the sub-column "Duty" of column 3 being omitted. At the place where the still is worked, the account in form 25, page 151 of the Excise Manual, 1884, should be maintained, and the issues to each shop should be separately shown in column 6 of the account, the name of the shop to which the liquor is issued being invariably recorded.

2. The account of manufacture and of sales should be shown separately, and the Inspecting officer should examine and compare the entries in the account books kept, both where the still is worked, and at the shops where the sales are effected.

E. D'S.—Reg. No. 11447J—28—26-1-89.

JANUARY 1889.

HON'BLE F. M. HALLIDAY.

No. 6.

WITH a view to ensure the personal attention of Revenue Officers to the proper making-up of the record of a Partition case, and to enable them to see at once the progress of every such case from its institution to its close, the Board direct (as the High Court have directed* by their Circular Order No. 13 of 18th July 1877 with regard to regular suits and miscellaneous cases) that there shall be attached to each record an "order sheet" or ruidad. This paper is to contain a note of every hearing, as well as every order made in the case from the commencement to the close.

* Pages 304-305 of the General Rules and Circular Orders, 1881.

2. The practice of writing orders on petitions, perwanas, or amin's reports, and such like papers, is strictly prohibited: orders are to be written on the order sheet only, excepting final decisions. On every petition, return or report requiring an order to be made upon it, there is to be entered at the head thereof a note of the date of the order made and no more; the order and the reasons for making it, when any require to be recorded, are to appear only in the order sheet. Nothing is to be written on any application except the Register Number of the case, the date of filing, and a reference to the order sheet. If any person to be examined is present in office, an order for examination is unnecessary; but the fact of such examination is to be noted in the order sheet.

3. On the case being called on for hearing, if there are any witnesses in attendance, a note of the fact is to be entered in the

order sheet, and as the witnesses are called, their names are to be shown there. If evidence taken under a commission is read, this fact with the name of each witness is also to be noted. A similar note is to be made when the return of an amin is read.

4. There is likewise to be a note of all documentary evidence used at the hearing, giving the numbers of the documents used by each party. There is to be one series of numbers for the whole; those of the party who has the right to begin commencing from No 1, and those of the other parties following in regular order.

5. The final order in the case is not to be written *in extenso* in the order sheet, but the making of it is to be noted. The same course is to be adopted if there is any subsequent application for review.

6. The order sheet may be written by the clerk at the dictation of the presiding officer, and each order when recorded is to be signed by the presiding officer, who is to be responsible for the correctness of the entry signed. It is to be kept in charge of the same officer who has the custody of the record, and at the conclusion of the case is to be permanently attached thereto

7. Orders of the kind frequently made, such as *misl shamil* and the like, should never, or very rarely, occur.

8. Appellate Courts are to be guided by the spirit of these rules in making up the appeal record.

9. The order sheet (which is to be in the following form) is to have columns ruled off to the right and left—one for the date and the other for the signature of the presiding officer:

Order sheet, dated from to

No. of 18

Partition of Mehal Towjih No. District

Applicants for partition.

Non-applicants.

Serial number of order	Date	Order	Signature.

MR. REYNOLDS

No. 7.

THE following rule regarding Revenue Agents in the North-Western Provinces, issued under the authority of the Government of the North-Western Provinces, is circulated for the information and guidance of all District Officers, who will indent on the Board for forms of the Register if they want them :—

Rule 3 of the rules for the qualification, admission, and enrolment of Revenue Agents in the several Courts of the North-Western Provinces subordinate to the Board of Revenue, North-Western Provinces.

3. Any person who wishes to be admitted to practise as a Revenue Agent in any Revenue Court in the North-Western Provinces shall, two months at least before the day fixed for holding the examination hereinafter prescribed, submit to the Collector or Deputy Commissioner of the district in which he resides an application to be admitted to such examination, and such application shall be accompanied by certificates—(*a*) that the applicant is above twenty and under thirty years of age ; (*b*) that he is of good moral character ; (*c*) that he has passed the middle class Anglo-Vernacular or Vernacular Departmental Examination. In the case of a European or Eurasian candidate, a certificate shall accompany his application to show that he has passed the examination prescribed for Standard VII of European schools. Any candidate who produces a certificate to show that he has passed the Entrance Examination of any Indian University shall, for the purposes of this rule, be deemed to possess a qualification entitling him to an admission to the examination, provided that the preceding conditions (*a*) and (*b*) are fulfilled in his case.

If the Collector or Deputy Commissioner as aforesaid, after such enquiry as he may deem necessary, is not satisfied with the truth of the matter certified, he shall reject the application. If such officer is satisfied of the truth of the matters aforesaid, he shall admit him as a candidate, and shall register his name in a book to be kept for that purpose, and shall furnish him with a certified copy of such entry extracted from such Register.

The entry should also contain such particulars regarding the age and personal appearance of the candidate as would serve to identify him in the future. The candidate, on receipt of the aforesaid extract from the register, shall submit direct to the Secretary of the Examination Board (the Registrar of the High Court) an examination fee of Rs. 10. Such fee shall not be received by the Collector or Deputy Commissioner for transmission

to the Secretary of the Examination Board. The fee should reach the Secretary of the Examination Board not later than the 15th November preceding the examination. In the event of any candidate failing to comply with this condition, he will render himself liable to be debarred from admission to the examination hall, notwithstanding that he may have been admitted as a candidate by the Collector.

COUNTERFOIL REGISTER OF CANDIDATES FOR REVENUE AGENT'S EXAMINATION.

I, _____

(Collector or Deputy Commissioner) of _____, certify that the person described below has satisfied me that he is between twenty and thirty years of age and is of good moral character.

Name of candidate _____

Father's name _____

Caste _____ Age _____

Residence _____

Description of person—height _____ feet _____ inches.

Complexion _____ colour of hair _____

Distinctive marks _____

General appearance—whether stout or thin, &c.

Particulars of family _____

Educational qualifications of candidate as verified from certificates held by him _____

Date of application _____

Date of enrolment _____

(Signature.)

Collector or Deputy Commissioner of _____

I, _____

(Collector or Deputy Commissioner) of _____, certify that the person described below has satisfied me that he is between twenty and thirty years of age and is of good moral character.

Name of candidate _____

Father's name _____

Caste _____ Age _____

Residence _____

Description of person—height _____ feet _____ inches.

Complexion _____ colour of hair _____

Distinctive marks _____

General appearance—whether stout or thin, &c.

Particulars of family _____

Educational qualifications of candidate as verified from certificates held by him _____

Date of application _____

Date of enrolment _____

(Signature.)

Collector or Deputy Commissioner of _____

Note.—This extract will be delivered to the candidate, who should thereupon remit the examination fee of Rs. 10 (ten) *direct* to the Secretary, Examination Board, *i. e.*, the Registrar, High Court, Allahabad. Such fee should reach that officer not later than 15th November preceding the examination.

Note.—This portion will be retained in the District Office in which the candidate is enrolled.

Errata.

No. 8.

For the note to Register No. 20 on page 146 of The Board's Rules, 1888, *substitute* the following :—

"Of the remaining headings, 7 to 14 are the same as headings 8 to 15 of Register No. 19."

For the note to Register No. 23 on page 147 of the Board's Rules, 1888, under heading 5, *substitute* the following :—

"(Of the remaining headings, 6 to 13 are the same as headings 8 to 15 of Register No. 19)."

F. M. HALLIDAY, ESQ.

No. 9.

THE attention of all District Officers is drawn to the necessity of collecting, through their Excise Inspecting Officers, statistics as to the actual strength and price at which liquor is sold by retail at all outstills and other liquor shops in their districts, specially those within four miles of the frontier of other districts. Enquiries as to strength should be made by actual testing, and enquiries as to prices by questioning not only the *abkars*, but the consumers of liquor generally.

No. 10.

1. THE following instructions should be observed by Collectors in making the settlements of outstills and shops for the sale of country liquor for the year 1889-90.

2. The Board's orders respecting sites which are objectionable for outstills must be observed, and notice to this effect given to the *abkars* at the time of putting up licenses to auction. Those sites in the districts of Hooghly and Howrah which have been specifically condemned are in no case to be sanctioned, and the Board expect Collectors to be specially careful in cases where

complaints have been made, or where existing sites are, to the Collector's knowledge, obviously objectionable. As a general rule, outstills should not be in bazars, or at the entrance to bazars. They should be easily accessible to persons requiring liquor, but should not be in such situations as to obtrude themselves on the attention of the public, or to render persons passing by subject to annoyance from those who drink at the outstills. No anticipation of loss of revenue from changing the position of an outstill should interfere with the policy of removing outstills from objectionable sites; but the Board are willing that the change, though kept steadily in view, should be introduced gradually, only the most obviously objectionable sites being changed at first. The interests of the *abkars* will lead them to prefer such sites as will encourage the increased consumption of liquor, but Collectors must understand that this is directly opposed to the policy of Government, which is to restrict consumption and to obtain the largest possible revenue from it without driving the people to illicit distillation, or inducing those to drink who do not at present desire to do so. The fact that all sites are subject to the approval of the Collector should be notified at the time of auction, and a condition to that effect inserted in every license.

3. The Board consider it imperative to take immediate steps to raise the duty on county spirit per gallon (London-proof) to that fixed by the notification of 21st March 1887, circulated to officers with the Board's circular order No. 1 of April 1887, with such modifications on borders of districts where different rates come into collision, as will prevent the trade of one outstill from affecting that of another which pays a higher duty. For instance, districts in the Presidency Division, in which the rate of duty should be five rupees, adjoin districts in the Dacca Division, in which the maximum rate prescribed is only three rupees twelve annas. In this case no outstill or liquor shop should be allowed within two miles of the border in either district, except where the existence of a large town or mart renders it absolutely necessary, and the rate of duty must be lowered towards the border of the districts in the former division and raised in the latter, so as to graduate the difference in the scale of duties from five rupees in the centre of one district to three rupees twelve annas in the centre of the

other. Similarly, the duty must be lowered in tracts where the liquor taxed will come into competition with cheaper liquor, as the Board believe to be the case on the frontiers of Goruckpore and Nepal. Exceptions such as these should be reported for the sanction of the Board. In all other cases Collectors should find out as nearly as possible the average monthly expenditure of material at every outstill, and calculate what the outturn of liquor should be in gallons (London-proof) according to the kind of material used. If the license fee now paid is divided by the number of gallons so ascertained, the result will show the present incidence of duty per gallon London-proof. The difference between that rate of duty and the full rate which must eventually be levied, should be divided by 3, and the increase of duty be effected by three-annual increments in the years—

1889-90,
1890-91,
1891-92,

in which latter year the full rate of duty must be levied. Where the site of an outstill has been changed, or any other circumstance exists to affect the income, the first increment may be less than that imposed in the two succeeding years. The upset prices for license fees should be calculated on the basis of the duty fixed according to these instructions, and the Collectors should without delay submit proposals for settlement modified accordingly.

4. Collectors should at the time of auction notify the minimum retail price at which a quart bottle of liquor may be sold at every outstill, and a condition to this effect should be inserted in every license. The cost of production per gallon (London-proof) should be estimated as nearly as possible, and the rate of duty to be imposed is known. From the information which should be in the Collector's hands, the lowest strength at which liquor is sold at every outstill should be known; and calculating accordingly the average proportion of proof-spirit contained in every quart bottle sold, the Collector should calculate the cost of production and the incidence of duty upon each bottle. The minimum price should be so fixed as to prevent any retail sales at a price which would not cover the amount of duty and cost of production,

and should not be lower than the retail price at which *abkars* have been actually selling their cheapest liquor. The following instance will indicate the calculation required. Supposing the duty to be two rupees the gallon London-proof, and the cost of production one rupee, and the strength at which liquor is sold to be about 85° below proof, each bottle will contain $\frac{15}{100}$ parts of proof-spirit. Approximately correct calculation gives six quart bottles to the liquid gallon, but it is safe to suppose that the *abkar* succeeds in selling seven bottles to the gallon. The formula for calculation will be $\frac{15}{100} \times \frac{\text{Rs. } 2 + \text{Re. } 1}{7} = 1{\cdot}285$ anna per bottle of spirit 85° below proof. For this liquor the minimum retail price should not be less than six pice per bottle, and that would allow a very small margin of profit to the *abkar*.

Bhagulpore Commissioner's letter No. 682E, dated 13th December 1888.

Rajshahye Commissioner's letter No. 508Ret., dated 8th January 1889.

Orissa Commissioner's Nos. 741E and 745E, dated 23rd and 28th December 1888, respectively.

5. The above orders should be taken as covering the suggestions contained in the communications noted in the margin.

No. 11.

THE Board direct that for the purpose of restricting the capacity of vats, it be assumed that fermentation takes in the cold weather for goor or rice 10 days, mahawa 6 days, and goor or rice and mahawa mixed 8 days. The calculations should be made accordingly. For the hot weather the capacity should be reduced by one-third.

No. 12.

ADD the following words at the end of condition III of license form No. 42 on page 164 of the Excise Manual:—

"which must accompany the drug during transit."

No. 13.

STRIKE out the word "and" after the word "cancelled" in line 5, clause 25, section III, page 80 of the Excise Manual, and

in line 3 of condition 4—*f* of the notification form No. 2, on pages 126 to 129 of the Excise Manual referred to in clause 9, section III, page 77; and after the word "forfeited" in the same line of clause 25 and in line 4 of condition 4—*f* add the following:—

"and the license fee for the month will be levied from the auction-purchaser."

2. Strike out the word "and" after the word "license" in line 5 of condition 7—*f* of the form of notification for use in Calcutta on pages 126 to 129 of the Excise Manual; and after the word "deposit" in the same line add the following:—

"and the levy of the fees for the month."

No. 14

THE attention of Revenue officers is drawn to the following notification of the Government of India, No. 6717, dated 21st December 1888, published at page 584, Part I of the *Gazette of India* of the 22nd December 1888:—

"SEPARATE REVENUE.

STAMPS.

Judicial.

Sale and Supply.

The 21*st December* 1888.

No. 6717—In the exercise of the powers conferred by section 9 of the Indian Stamp Act I of 1879, the Governor-General in Council is pleased to make the following rule:—

The stamp duty, payable under Article 22 (*a*) of schedule I to the Indian Stamp Act I of 1879, on certified copies granted under the provisions of the Births, Deaths and Marriages Registration Act VI of 1886, may be paid by means of adhesive Court-fee labels."

With reference to the above notification, the following should be added to rule 1 of section II, Part IA, Chapter VII, Volume II

of the Board's Rules, and to the rules for the guidance of officers engaged in the administration of the Stamp Department:—

"The duty payable under the same article, on certified copies granted under the provisions of the Births, Deaths and Marriages Registration Act VI of 1886, may be paid by means of adhesive Court-fee labels."

E. D'S. & others—Reg. No. 11835J—28—16-2-89.

FEBRUARY 1889.

MR. REYNOLDS.

No. 1.

THE following is to be inserted as Rule 6, Section VII, page 72 of the Cess Manual, 1888 :—

"6. By a Notification, dated 22nd January 1889, all land held by Government as part of, or for the purposes of, the Orissa Canals and the Midnapore and Hidgellee Tidal Canals, which are classed as Major Irrigation Works, has been exempted from the operation of Cess Act."

And of all Government lands used for the purposes of the Orissa Canals, Midnapore and Hidgellee Tidal Canals.

2. In line 2 of the note to section 2 of the Act, at page 2 of the same Manual, *for* "3—5" *read* "3 *et seq.*"

No. 2.

ON page 16, Part II, Chapter III of the Cess Manual, 1888, *insert* at the end of Section 44 the following as a Note to Clause 2, Section 44 of Act IX (B.C.) of 1880 :—

"NOTE TO CLAUSE 2.—The cost of service of notices under this clause is to be defrayed from the Road Cess collections before they are paid over to the District Board, and not by the parties concerned. In districts where the District Road Fund still exists, the cost is to be defrayed by that Fund." (Board's Circular Order No. 2 of February 1889.)

F. M. HALLIDAY, ESQ.

No. 3.

THE Board consider it necessary that every Excise Inspecting Officer should be supplied with one 4-gallon measure and one

1-gallon measure for testing vat and still capacity; and every District Officer and officer in charge of a distillery with one set of Sikes' hydrometer with tables, &c.

District Officers are requested to submit to the Board a statement, in the annexed form, showing the number of standard measures and Sikes' hydrometers they have in stock, and the further number required under these orders:—

NAMES OF OFFICERS.	Number.	NUMBER OF SIKES' HYDROMETERS.		NAMES OF OFFICERS.	NUMBER OF 4-GALLON MEASURES.		NUMBER OF 1-GALLON MEASURES.		REMARKS.
		In stock.	Required.		In stock.	Required.	In stock.	Required.	
(1) District Officer.	1			Excise Inspecting officers, viz.—					
(2) Officer in charge of distillery.				1					
				2					
				3					
				4					

No. 4.

IN continuation of Board's circular order No. 66B, dated 26th November last, the Board direct that in the forms specified therein now in stock, or in course of supply by the Superintendent of Stationery, the addition indicated in the Circular order should be made by hand. REV. CIR. FEB. 1889.

No. 5.

DISTRICT Officers are requested to specify invariably the district and the period to which the inspection relates at the top of the half-yearly inspection report in Form No. XXIH, and, in the case of inspections of outstills, to give a summarized report of all the inspections made during the period to which the report refers. The Commissioners should see that these particulars are not omitted.

No. 6.

THE Board consider it advisable that for the coming year the upset price of the license of no outstill should exceed, by more than 25 per cent., the fee being paid for the current year. The instructions contained in paragraph 3 of the Board's Circular Order No. 5B, dated 19th January 1889, should therefore be read with this limitation, and lists of upset prices revised accordingly should be submitted for sanction without delay.

No. 7.

WITH reference to the instructions contained in the Board's Circular Order No. 5B., dated the 19th January 1889, on the subject of the settlement of outstills, District Officers are requested, in submitting their revised settlement proposals for outstills, to show not only the duty as calculated on the principle laid down in paragraph 3 of the circular order above referred to, but also to give in parallel columns, as heretofore, the fees of the outstills for the current year, their average fees for the three years preceding, percentage of the gross profits calculated under Board's Circular Order No. 5 of July 1886, and the monthly license fees that

the Collector would propose. In the column of remarks, the reason for fixing the fees higher or lower than the incidence of duty shown in the appropriate column under Circular Order No. 5, dated 19th January, is to be succinctly stated.

W. M. D'C.—Reg. No. 12214J—28—26-2-89.

FEBRUARY 1889.

MR. REYNOLDS.

No. 8.

THE attention of all Commissioners and Collectors is drawn to the following orders* of the Government of India in the Revenue and Agricultural Department on the Board's Land Revenue Administration Report for 1887-88, and they are requested in dealing with †Subject 20 of the Annual Land Revenue Report to submit a fuller explanation of the outstanding balances, and of cases pending under Act VII (B C.) of 1880:—

*No. $\frac{34}{11A-1}$R, dated 17th January 1889, paragraph 3.

†*See* Rule 19, Section IV, page 168 of the Board's Rules, 1888.

"There are few points in the report which call for remark from the Government of India; but I am desired to notice that the amount of outstanding balances and the large number of pending cases under the Public Demands Recovery Act are *primâ facie* unsatisfactory features, and seem to demand fuller discussion and explanation, and I am to ask that the subject may receive careful notice in the next Annual Report."

No. 9.

THE following correction is to be made in Appendix III, page 29 of The Records' Manual, 1888, under class B, heading I:—

for No. 29, PRECEPTS
read No. 27 (PETITIONS).
No. 28 (All other papers received into the office except English letters).
No. 29 (PRECEPTS).

No. 10.

IT having been brought to the Board's notice that there is at present no prescribed Register in the Record-Room in which the

REV. CIR. FEB. 1889.

Registers to be preserved permanently should be entered, the following Register (to be numbered 57) is prescribed for the purpose:—

Register 57—of all Registers to be preserved permanently.

1. Department to which the Register refers.	7. Date on which sent to Record-Room.
2. Serial number of entry.	8. Date of receipt by Record-Keeper, and his signature.
3. Name and number of Register.	9. Press.
4. Period to which each Register refers.	10. Rack.
5. Number of volumes.	11. Shelf.
6. Number of entries in each volume.	12. Remarks.

Note.—Columns 8 to 12 are to be filled up by the Record-Keeper in the Record-Room.

2. This Register is to be divided into Parts I, II, III, &c., for each department (as Account, Towjih, Nizarut, &c.). It is to be kept in the Record-Room in the custody of the Record-Keeper. It is to take the place of the unauthorized Registers, which, it appears, are still maintained in many district offices for the purpose for which this Register is now prescribed. District officers should now see that this Register is written up to date, and report when this has been done.

3. This Register is to be added to the list of Registers prescribed by executive authority in Section III, Chapter VIII, pages 138–40 of The Board's Rules, 1888, as—

57. Register of all Registers to be preserved permanently. The headings of the Register are to be inserted in the proper place on page 154, Section IV of the same Chapter.

4. This Register is to be kept at each Sub-division, so far as it is applicable to Registers there maintained.

5. In rule 5, Section I, Chapter VIII of The Board's Rules, 1888, after "56" *add* "and 57," and *strike out* "and" before 56.

6. The following is to be added as Rule 12 to Section II of The Records Manual, 1888:—

"12. Register 57, of the Registers to be permanently preserved in the Record-Room,—is to be kept up for each

department by the ministerial officer at the head of it. The Register itself is to be placed in the Record-Room, and obtained from it when an entry has to be made, and returned to the Record-Keeper after the entry has been made."

F. M. HALLIDAY, ESQ.

No. 11.

AFTER the word "report," in line 9 of the Board's circular order No. 10 of August 1888, add the following:—

"on such a date not later than the 6th of the month as the District Officer may prescribe."

No. 12.

IN connection with the ensuing settlements for next year, the attention of all District Officers is again drawn to the Board's Resolution, dated 14th September 1887, on the subject of the tari revenue, copy of which was circulated with their endorsement No. 1207B of the same date. The settlement of all tari shops should be made by the Excise Deputy Collector, Sub-divisional Officer, or other gazetted officer specially selected by the Collector. The licenses should ordinarily be issued to the vendors on the day they accept settlement and pay the advance fees.

2. The officer holding the sales should take care to see that the Passees or other tari vendors have no direct dealings with the darogas or other ministerial officers, and that they undergo no unnecessary trouble, or are not subjected to illegal impositions. On the other hand, everything should be done to stimulate competition and raise the fees.

3. In some districts it has been found that the vendors are unwilling to take out fermented tari licenses for the whole year at monthly fees settled by auction. The Board think that in

these and similar cases, season licenses for fermented tari may be issued, *e.g.*, season licenses may be issued for the sale of palm tari from April to August or September, and for date tari from October or November to March. Such licenses may, at the District Officer's discretion, be issued on payment of fees fixed by him or be sold by auction. The system now in vogue in the Patna and Bhagulpore divisions of settling tari shops at annual fees may also be tried in other divisions, a special report on the subject being, after the conclusion of the settlement, submitted to the Board through the Commissioner.

H. L. G.—Reg. No. 12454J—28—15-3-89.

MARCH 1889.

MR. REYNOLDS.

No. 1.

THE following addition is to be made at the end of rule 11, Section VIII (*c*), page 63 of the Wards' Manual, 1888 :—

"The same procedure is to be observed whenever it may be necessary to claim interest on, or to transfer to a new loan, the amount of securities standing in the name of the ward's predecessor in interest."

No. 2.

AFTER rule I, Section XIII, page 57 of The Board's Rules, 1888, *insert* the following as rule 2 :—

Procedure for payment. 2. The following procedure is laid down for the payment of Land Revenue :—

(*a*) The payer brings the revenue to the Treasury ;

(*b*) he is to proceed to the Towjih-navis ;

(*c*) he is to obtain two forms of the land revenue chalan (Appendix D) from the Towjih-navis ;

(*d*) he is to fill in the chalans and make them over to the Towjih-navis for the number and name of the estate entered in the chalans to be checked. After examination, the chalans are to be initialed by the Towjih-navis and returned to the payer ;

(*e*) he is next to present the chalans to the Accountant, who, if they are in proper form, is to enter payment in his Register of Land Revenue Receipts (Appendix E), give the chalans a number to correspond with his own serial numbers, and sign them ;

(*f*) the payer is then to go to the Treasurer, who will pass on the chalans to the poddar ; the latter is to receive

the money and enter on the chalans the serial numbers which they bear on his daily slip (Appendix F) on which payment is noted. The poddar is to make over the chalans to the Treasurer's mohurrir. After the Treasurer's mohurrir has entered payment in the cash-book, the payer is to go again to the Treasurer, who is to initial the chalans, and return one to the payer, retaining the other as a voucher. If the amount is Rs. 500 or upwards, the Treasury Officer's signature is also required.

(g) When the Treasuror has done with the chalans which he has retained as vouchers, he is to send them back to the Towjih-navis, who is to make the necessary entries in the Estates' Ledger (Appendix B). When this has been done, the chalans are to be sent by the Towjih Department to the Accountant, who is to satisfy himself from them that the amounts shown in his Land Revenue Register have actually been paid to the Treasurer. The chalans are then to be made over to the Towjih Department, and there retained for a year. After this period they are to be made over to the record-room, where they are kept for six years and then destroyed.

2. Rules 2 and 3 should be numbered 3 and 4 respectively.

3. The following are to be added as Appendices D, E, F, after page 78 of The Board's Rules, 1888 :—

APPENDIX D.

[*See* Section XIII, Rule 2 (*c*).]

LAND REVENUE CHALAN.

Accountant's No. *Dated* 188 . *Treasury, Bengal.*

তারিখ সন ১৮৮ সাল ।

নারীখ সন ১৮৮ সাল ।

ତାରିଖ ସନ ୧۸۸ ସାଲ ।

By whom brought. কাহার মারফৎ । কিস কে মারফত । ହାହାର ମାରଫତ୍ ।	On what account. কি বাবৎ । কিস বাবত্ । କେଉଁ ବାବତ୍ ।			Fixed collections. নির্দ্ধারিত আদায় । মুকররী অদায় । ନିର୍ଦ୍ଧାରିତ ଅଦାୟ ।	Collections from Govt. estates. খাস মহাল হইতে আদায় । খাস মহাল কা অদায় । ଖାସ ମହାଲର ଅଦାୟ ।	Miscellaneous with the details. অন্যান্য প্রকার বিবরণ সমেত । অৌর ২ রকম মে তফসীল । ଅନ୍ୟାନ୍ୟ ପ୍ରକାର ବିବରଣ ସମେତ ।	Malikana. মালিকানা । মালিকানা । ମାଲିକାନା ।	Total. একুন । জোড় । ଏକୁଣ ।
	Towjih No. estate. মহালের তৌজির নম্বর । তৌজী নং মহাল কা । ମହାଲର ତୌଜି ନମ୍ବର ।	Name of estate. মহালের নাম । মহাল কা নাম । ମହାଲର ନାମ ।	Period for which paid. যে সময়ের জন্য দেওয়া হয় । জিস বক্ত কে লিএ দিয়া । ଯେ ସମୟ ପାଇଁ ଦିଆ ହୁଏ ।					

Examined and entered. *Accountant.* *Treasurer.*

	Amount. টাকা। রুপৈয়া। ঠঙ্কা।
Silver and copper (টাকা ও পয়সা) (রুপৈয়া বী পৈসা) (ঠঙ্কা ও ঘঙ্কড়া)	
Notes as per number below (নিম্নলিখিত মত নোট) (পীছে লিখে মুতাবিক নোট) (ক্রম্ম লিখিতমতে নোট) ...	
Total ...	
একুন ...	
জোড় ...	
একুন ...	

APPENDIX E.

[*See* Section XIII, Rule 2 (*e*).]

Register of Receipts on account of Land Revenue collections for the month of 188

Date of receipt.	Number of chalan.	From whom received.	On what account.			Amount received on account of				Ten per cent. on collections under Government Order No. 749, dated 21st March 1882.		Total of each chalan.	Daily total carried to cash-book.
			Towjih number of estate.	Name of estate.	Period for which paid.	Fixed collections.	Collections from Government estates.	Rent of resumed police service lands.	Malikana.	On collections from Government estates included in column 8.	On collections from estates the property of individuals under temporary settlement included in column 7 (fixed collections).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

APPENDIX F.

[*See* Section XIII, Rule 2 (*f*).]

PODDAR'S SLIP.

পোদ্দারের চিরকুট।

पोद्दार का पर्चा।

ପୋଦ୍ଦାରର ଚିରକୁଟ ।

Dated 188

তারিখ ইন ১৮৮ সাল।

लिखा हुआ सन १८८

ସନ ୧୮୮ ମସିହା ମାସ ତା ରିଖ ।

Treasurer's daily consecutive number of chalan. খাজাঞ্চীর দৈনিক চালানের ক্রমিক নম্বর। खजानचीयों का हर दिन के लिए नम্বর चालान। ଖଜାନଚୀର ପ୍ରତିଦିନ ଚାଲାନର କ୍ରମିକ ନମ୍ବର।	Amount of each chalan. প্রত্যেক চালান যত টাকার। हर चालान के रुपैए की तेदाद। ପ୍ରତ୍ୟେକ ଚାଲାନର ଟଙ୍କା			Total. মোট। जोड़। ମୋଟ ।			
	টঙ্কা।	আঃ	পাঃ	টঙ্কা।	আঃ	পাঃ	
Total Rs. ...							
মোট টাকা। ...							
জোড় রুপৈএ। ..							
ଏତୁଳ ଟଙ୍କା। ...							

No. 3.

To condition VI of license Form No. 3, Appendix A, page 130 of the Excise Manual of 1884, after the word "wholesale;" to condition XII of Forms Nos. 4, 4A and 4B, and to condition IX of the Board's Form 6A, Appendix A, pages 131, 132, 133 and 136 respectively of the Excise Manual of 1884, after the word "night;" and to condition VI of Form 6B, page 136 of the Excise Manual, after the word "expenditure," add the following:—

"That he keep a correct account daily in the following form. The account is to be kept in a printed form to be purchased at the Collector's / Deputy Commissioner's office:—

DATE.	NAME OF ARTICLE.					
	(a) Balance in hand.		(b) Quantity sold.		(c) Cost price of quantity sold.	(d) Price obtained by sale.
	Gallons.	Bottles.	Gallons.	Bottles.		
					Rs.	Rs.

"

No. 4.

THE Board direct that in all statements and returns submitted to them by District Officers, a seer should be taken as equivalent to 80 tolas. All calculations should be made on Government standard weights and measures, the local weights and measures being noted in the column of remarks.

C. A. P.—Reg. No. 12638J—28-29-3 89.

MARCH 1889.

Mr. Reynolds.

No. 5.

In continuation of Circular Order No. 8 of August 1888, the following alteration and addition are to be made in Section I (*d*), rule 8, page 7 of the Revenue Officers' Manual, 1888:—

1. *Strike out* the entry "Punishing any person who refuses to comply with an order made under section 47, Court of Wards Act, 1879."

2. After the entry "Audit of Manager's accounts by a Deputy Collector" *add* the clause "Disposal of surplus funds of an estate."

No. 6.

The following is to be inserted at the end of rule 4, section IV, chapter IV, page 53 of The Board's Rules, 1888:—

Every such deed of redemption is a release as explained in Article 54, Schedule I of Act I of 1879, and, as it is granted by the Collector on behalf of Government, it is exempt from stamp duty under article 18, Schedule II of that Act.

F. M. Halliday, Esq.

No. 7.

With reference to the Notification published on page 167, Part I of the *Calcutta Gazette* dated 16th March 1887, Revenue officers are informed that the following is to be added as Rule 11A to Section VIII of the Rules for the guidance of officers engaged

in the administration of the Salt Department in the Lower Provinces of Bengal:—

"When a deficiency so found is satisfactorily explained, and no suspicion of fraud exists, the bonder should apply to have the amount written off from the bond under the orders of the Collector of Customs. The Superintendent will then be authorized to deduct the amount from the total under the bond."

No. 8.

AFTER rule 8, section VIIB, page 92, of the Excise Manual of 1884, *add* the following:—

9. After the fourth day rent shall be charged on the spirit stored in the excise godown at the rate of 3 annas per day per pipe or puncheon; 3 annas per day for every 100 Imperial gallons when imported in drums, bottles or other vessels; 1½ anna per day per hogshead; and 1 anna per day per quarter cask. In cases where the importers, owners or agents do not make their own arrangements for cooperage, storage, and removal of the spirit, the charges shall be—for cooperage, 8 annas per cask, and for storage and removal, if imported in casks, one anna per cask, and if imported in drums, cases or other vessels, half an anna per package.

No. 9.

IN the event of any outstill being closed or remaining unlet on the 1st April, every care should be taken to see that no liquor remains in the possession of the late license-holder, and that his license is recalled, adequate measures being at the same time taken to prevent the still being worked clandestinely. The Collector as the Magistrate of the district should issue stringent orders on the police to help the Excise officers in carrying out the above orders.

R. D'R. & others.—Reg. No. 179J—28—10-4-89

APRIL 1889.

F. M. HALLIDAY, ESQ.

No. 1.

No. 1519, dated 22nd March 1889, published at page 174, Part I of the *Gazette of India*, dated 23rd March 1889.

WITH reference to the notification of the Government of India noted in the margin, and issued under section 8 of the Indian Stamp Act, I of 1879, the following should be added to Chapter VII, Volume II of the Board's Rules, and to the rules for the guidance of officers engaged in the administration of the Stamp Department:—

To the end of Table I, Appendix C of Chapter VII, Volume II of the Board's Rules, and of the rules for the guidance of officers engaged in the administration of the Stamp Department, add—

DESCRIPTION OF INSTRUMENTS.	Stamp duty remitted or reduced.	Number and date of notification (with law under which issued).
Instruments of the nature of a memorandum or agreement furnished to, or made or entered into with, the Public Works Department by contractors for the due performance of their contract.	Remitted	No. 1519, dated 22nd March 1889. (Act I of 1879, section 8.)

No. 2.

SUBSTITUTE the following for clause (*c*) of paragraph 3 of the Board's Circular Order No. 51B, dated 31st August 1888, and Circular Order No. 5 of September 1888:—

"When the liquor is redistilled, the distillery officer should see that the whole outturn of the first distillation is put into the still; but if the redistillation does not take place on the same day, the total quantity should be noted on a ticket to be attached to the vessel in which it is kept."

Reg. No. 394J—28—27-4-89.

APRIL 1889.

THE HON'BLE F. M. HALLIDAY.

No. 3.

Government Resolution dated 13th December 1888.

IN order to reduce the amount of correspondence on the subject of establishments, it has been ruled by Government that an allotment shall be made annually to the Board for the purpose of defraying all charges against the Rate for the general management of Wards' and Attached Estates, and that this amount shall be entirely under the control of the Board, the arrangement having effect from the 1st April 1889. The following alterations and additions are therefore to be made in the Wards' and Revenue Officers' Manuals, 1888.

The Wards' Manual, 1888.

1. For rule 1, Section VIII (*a*), page 53, *substitute* the following :—

Establishments require sanction of the Board.

"All establishments, whether charged to a particular estate or to a general fund (section 17 of the Act), will, so far as regards the scale of remuneration and the number of officers and servants to be entertained, require the sanction of the Board."

2. From rule 2 of the same section *expunge* the words "and chargeable to particular estates."

3. After rule 7, Section VIII (*b*), page 56, *add* the following :—

Annual grant.

"7A. The Accountant-General is to furnish the Board with a detailed statement before the 10th of January in each year, showing for each district for the ensuing financial year the estimate of receipts of the rate, and for each separate office the estimate of disbursements against the rate, *including the charges for pensions and gratuities.*

On its receipt the necessary application to Government will be made by the Board for sanction to an allotment, and when the grant is made the necessary assignment to the various officers concerned will be made by the Board. The assignment for establishments will be in accordance with the sanctioned scale."

4. From the first line of rule 8 of the Section *expunge* the word "such."

5. In the last line of rule 17, page 58, *substitute* the word "Board" for "Government."

6. At the end of rule 18 *add* the sentence—

"The orders of the Board sanctioning the application will be communicated to the Accountant-General."

The Revenue Officers' Manual, 1888.

7. In heading (*b*), Powers of Government, in rule 5, Section I, page 2—

For the words "Establishments to be charged to" *substitute* the words "Annual grant for charges against."

8. In heading (*c*), Powers of the Board, in rule 7 of the same Section, *insert* the following at the end of page 4:—

"Charges against the rate for the general management of wards' and attached estates."

No. 4.

THE following is to be added as note 3 to section 30 on page 14 of the Land Registration Manual, 1889:—

Note 3.—On a reference made to the Board by the Commissioner of—, the following reply was sent:—"Sections 30 and 31 appear to the Board to be of general application, and there is no reason why they should not be extended to cases coming under Part IV of the Act. A person who applies to the Collector under section 42 is, by his own showing, a proprietor, and there can be no hardship to him in treating him as such.

"At the same time the Collector should bear in mind that the powers given him under section 30 are intended to enable him more effectually to maintain his registers. The Collector should not use the section indiscriminately for the purpose of enforcing the production of evidence in support of a claim. He should consider, not whether the evidence is of importance

to the claimant, but whether it is of importance to the accuracy and completeness of the register. If the Collector exercises a proper discretion, the Board think that it will very seldom be found necessary to have recourse to the section. If the register is incomplete, or if the Collector has reason to believe that it requires correction, he may and should make use of the power which the section confers upon him: but there is no reason why he should put the section in force for any other purpose."—(Board's Proceedings of 16th February 1889, No. 321, Collection 6, File 2.)

No. 5.

THE following condition, corresponding to clause 25, section III of the Board's Excise Rules, should be inserted in the form of license (No. 27) for the sale of pachwai given on page 153 of the Board's Excise Manual:—

I(a).—That he open his shop within 15 days from the date of the license.

J. BEAMES, ESQ.

No. 6.

IN the table of rates of selling price of excise opium given in clause 10 of the Board's subsidiary opium rules, the following changes are to be made:—

For 'Ditto' and '26' against 'Chota Nagpore' substitute—

"Hazaribagh	20
Palamow subdivision of Lohardugga ...	
Sudder subdivision of Lohardugga ...	26 "
Singbhoom	
Manbhoom	

THE HON'BLE F. M. HALLIDAY.

No. 7.

THE Board's Circular Orders No. 23B, dated 19th April 1886, and No. 8 of April 1886, are cancelled, and rule VII of clause 5A, section V, on page 83 of the Excise Manual, will stand as it did before the issue of those orders.

REV. CIR.
APRIL 1889.

2 In rule VI of the same clause the following alterations are to be made :—

In line 4, the words "of Rs. 50 a month" should be struck out.

In line 6, for the words "to 2 A.M." the words "till not later than 1-30 A.M." should be substituted, and the following should be added to the rule :—

"The following graduated scale of fees is prescribed for late-closing licenses :—

Hour of closing.	Monthly license fee.
	Rs.
11-30 P.M.	20
12 midnight	25
12-30 A.M.	30
1 A.M.	40
1-30 A.M.	50 "

3. In line 4 of rule XII of the abovementioned clause, the words "late-closing" should be omitted.

J. BEAMES, ESQ.

No. 8.

THE following addition should be made to clause 6, section V, page 83 of the Board's Excise Manual :—

"The pass shall be in form No. 5A in Appendix A."

In Appendix A on page 134 of the Manual, insert the form annexed

Board's Excise Form No. 5A.

EXPORT WINE, BEER AND SPIRIT PASS.

No.

Good for days.

PASS on the application of

Resident of

Conveyance of

from the shop of the said of

to consigned to

Resident of

Dated 188 . *Excise Deputy Collector.*

EXCISE OFFICE.

EXPORT WINE, BEER AND SPIRIT PASS.

No.

Good for days.

PASS on the application of

Resident of

for the conveyance of

from the shop of the said of

to consigned to

Resident of

for

EXCISE OFFICE, } *Pass Writer.*

Dated 18 . } *Excise Deputy Collector.*

EXCISE OFFICE.

EXPORT WINE, BEER AND SPIRIT PASS.

No.

Good for days.

PASS on the application of

Resident of

for the conveyance of

from the shop of the said of

to consigned to

Resident of

for

EXCISE OFFICE, } *Pass Writer.*

Dated 18 . } *Excise Deputy Collector.*

REV. CIR.
APRIL 1889.

No. 9.

THE District Officers are requested, in submitting the final settlement reports of excise shops on the 30th instant, called for in the Board's letter No. 581B, dated the 13th instant, to state distinctly if each shop has been settled at or above the upset price sanctioned by the Board.

H. L. G.—Reg. 706J—28—14-5-89.

MAY 1889.

THE HON'BLE F. M. HALLIDAY.

No. 1.

THE following is to be added at the end of Rule 12, Section I, page 11 of the Waste Lands Manual, 1888 :—

"and rulings in connection with these rules which have not been introduced as part of the rules will be found in Appendix IV."

2. The following is to be entered after Appendix III of the same Manual :—

APPENDIX IV.

Rulings.

Ruling in regard to clearance conditions in the tea and arable lease rules for Julpigoree and Darjeeling.

I. Letter from the Government of Bengal in the Revenue Department, No. 1529—526LR, dated 17th April 1889, to the address of the Honorary Secretary, Dooars Planters' Association.

"I am directed to acknowledge the receipt of your letter dated the 15th March, in which you advance further considerations in support of the Association's recommendation that the rules for the grant of land for tea cultivation requiring the planting of 15 per cent. of the land granted with tea be modified, so as to compel merely the cultivation of any permanent crop to that extent. It has been pointed out that those who desire to cultivate crops other than tea can avail themselves of the rules for the grant of arable land; but this alternative you consider impracticable, as these rules require the cultivation of a larger proportion of the land granted, viz., 50 per cent., and for this the settler seldom has the capital. It would, you consider, take as much as Rs. 1,60,000 to cultivate 50 per cent. out of a grant of 800 acres.

2. In reply, I am directed to say that the matter was very carefully considered before my reply to the previous applications

of the Association was sent. The Lieutenant-Governor fully admits the force of the argument that all clauses restricting a lessee to the cultivation of one crop are objectionable, and that settlers cannot be expected to invest at once the amount of capital required for the cultivation of half the area of a large grant. But, on the other hand, it is obvious that it is necessary to insist on the reclamation of a fixed proportion of land assigned, as otherwise speculators without the means or the will to cultivate would select all the more promising blocks in order to sell them again at a profit—a familiar operation very injurious to the interests of *bonâ fide* settlers, and calculated to retard the clearing of waste. The real question is, what is the proportion to be thus fixed, and should it be the same for all crops? It has hitherto been held that in the case of land required for tea, the reclamation of 15 per cent. only should be required, as a considerable amount of jungle or forest is generally attached to tea-gardens for the supply of the fuel used in the process of manufacture; but that 50 per cent. is a sufficient allowance of waste where other crops are raised, as to which no such special consideration is applicable. This appears to the Lieutenant-Governor a very reasonable rule, adapted to the respective requirements of tea-gardens and arable farms, and he is unwilling to alter it by extending to all leases the exceptionally lenient terms granted for raising tea. Such an extension, there is reason to apprehend, would retard reclamation, by allowing the first applicants to take up far more land than they can utilize, to the exclusion of others in a position to turn the soil to the best account. With reference to the illustration which you put forward, there seems no reason why a person should receive so large a grant as 800 acres if he has not the capital to cultivate one-half that area. He need take up at first only so much land as he is able to deal with, leaving a fair margin for waste, and afterwards, if his capital increases, he can apply for an extended grant."

No. 2.

THE following is to be added at the end of Rule 29, page 62 of the Cess Manual, 1888:—

"No officer below a Commissioner is authorised to remit a fine."

No. 3.

THE following is to be added as Rule 3A, Section V, page 27 of the Certificate Procedure Manual, 1888 :—

Checks to be exercised.

3A. Difficulty having been experienced in exercising a proper check over the two Registers 9 and 10 in consequence of their being kept in different offices, and also in ensuring that requisitions are promptly attended to, and that the stamps attached to such requisitions are not tampered with, the Board direct that the procedure indicated in the subjoined rules is to be strictly observed in future :—

(1) All requisitioning officers' Register 9 must be submitted weekly to the Collectorate; the serishtadar is to be held responsible that they are compared with Register 10 and returned without delay.

(2) Requisitions are to be addressed and sent to the Certificate Deputy Collector in a cover which he is to open. He is to have all stamps punched in his presence.

(3) Requisitioning officers are also to send lists in duplicate, showing the requisitions enclosed in the cover, with necessary details as to stamps. This list is to be compared by the Deputy Collector with the requisitions received, and he will then sign one copy and return it to the requisitioning officer as a receipt.

Similar additions should be made in the Wards' and Cess Manuals, 1888, and the Butwarra and Land Registration Manuals, 1889, of which the Certificate Procedure Manual forms a part.

2. The following is to be added as a note to Register 9 in Section IV, Chapter VIII, page 143 of the Board's Rules, 1888, and at page 34 of the Certificate Procedure Manual, 1888 :—

Note 1.—All requisitioning officers' Register 9 must be submitted weekly to the Collectorate; the serishtadar is to be held responsible that they are compared with Register 10 and returned without delay.

A similar addition should be made in the Wards' and Cess Manuals, 1888, and the Butwarra and Land Registration Manuals, 1889, of which the Certificate Procedure Manual forms a part.

No. 4.

THE following is to be inserted as Rule 10A, in Section XXIX, page 67 of the Revenue Officers' Manual, 1888 :—

Officers and vessels exempted from payment of canal tolls.

"10A. Only the officers and vessels enumerated below are to be exempted from payment of canal tolls :—

Officers exempted.

(*a*) Canal officers, *i.e.*, those directly in charge of irrigation works, and whose duty will necessitate travelling through the canals for inspection thereof, when on duty.

(*b*) Deputy Revenue Superintendents of Irrigation when on duty.

(*c*) Police officers when on duty.

N.B.—No officer can claim exemption on the mere ground that he is connected, as regards his duties, with any of the above-mentioned officers; for instance, a Magistrate and Collector is in the former capacity the superior of the police officer, and in the latter the superior of the Deputy Revenue Superintendent, but this cannot in any way be allowed as qualifying him for exemption.

Vessels exempted.

(*a*) Vessels carrying troops.

(*b*) Vessels owned by the Commissioners of the Port of Calcutta, which may enter the Calcutta canals or Tolly's Nullah either from stress of weather or on business connected with the port, and which do not carry passengers, materials or goods."

2. In Rule 10 on the same page after the words "whether road or ferry" in brackets *insert* the words "other than canal tolls for which the next succeeding rule provides."

3. In the second column of the statement of Hindu holidays, under sub-head "Lohardugga" in Rule 1, Section XVIII, page 47 of the same Manual, against "Durga and Lakshmi Puja," *substitute* the figures "12" for "2", which has been misprinted there.

No. 5.

THE following note is to be added to the rule in Section VIII (*g*), page 65 of the Wards' Manual, 1888 :—

NOTE.—A minor was adopted in February 1876. In December 1888 he applied for the release of his estate on the 12th February 1889, stating that he was born on the same date in 1868, not 1869. On this application the Board recorded the following Resolution :—

"The minor's age was reported by the Commissioner on the 27th February 1875 to be then six years and ten days; and this report was made after the boy and his father had been personally seen by both the Commissioner and the Collector. It is not at all likely that any mistake was made as to the ward's age.

"2. That the minor was born in February 1869 has been uniformly stated in the annual returns which have been submitted since his adoption; and the Board are not aware that the correctness of the statement has ever been disputed till now.

"3. Under these circumstances, the Board see no sufficient reason for re-opening the question of the ward's age." (Board's proceedings of 22nd December 1888, No. 8, Collection 1, File 248).

No. 6.

THE following is to be added to Rule 2, Section XXVIII on page 66 of The Revenue Officers' Manual, 1888 :—

"Such a revision should accordingly be made every fourth year. The next revision of the catalogues should be in January 1890, and subsequently at exact intervals of four years."

2. In Rule 29 (subject 41) of The Board's Rules, 1888, page 170, add :—

"The state of the library is to be mentioned, and it is to be specially stated whether the whole of the books are safe and in good condition or not."

J. BEAMES, ESQUIRE.

No. 7.

WITH reference to the Notification of the Government of India, noted in the margin, and issued under section 35 of Act VII of 1870, in supersession of the Notification No. 690, dated the 1st February 1884, the following

No. 1746, dated 4th April 1889, published at page 224, Part I of the *Gazette of India* of 6th April 1889.

should be added to chapter VII, volume II of the Board's Rules, and to the Rules for the guidance of officers engaged in the administration of the Stamp Department, in cancellation of the second portion of the Board's Circular Order No. 8 of February 1884.

To the end of Table II of Appendix C, Chapter VII, volume II of the Board's Rules, and of the Rules for the guidance of Stamp Officers, add—

Description of document.	Stamp-fee remitted or reduced.	Number and date of Notification.
Plaint for a suit for the possession of, or to enforce a right of pre-emption in respect of, a fractional share of a part of an estate paying annual revenue to Government under a settlement which is not permanent and recorded in the Collector's register as separately assessed with such revenue.	Reduced so that the value of the subject-matter of such a suit shall, for the purposes of the computation of the fee payable under the Act in the suit, be deemed not to exceed five times such portion of the revenue separately assessed on that part as may be rateably payable in respect of the share.	No. 1746,* dated 4th April 1889, section 23.

* This cancels the Notification No. 690, dated 1st February 1884, published at page 32, Part I of the *Gazette of India* of the 2nd February 1884.

No. 8.

RETURN XXII.

IN order to secure uniformity of practice, the Board direct that stamp cases should be shown in return No. XXII for the period in which they were instituted and continue to be shown in subsequent returns until they are disposed of. Each such case should be identified by a reference to the previous statement and the number borne in it.

W. D'C.—Reg. No. 695J—28—23-5-89.

MAY 1889.

THE HON'BLE F. M. HALLIDAY.

Erratum.—In line 6 of the note appended to Section 12 Act VII (B.C.) of 1880, at page 7 of the Certificate Procedure Manual, 1888, for "Schedule I" *read* "Schedule II."

A similar correction should be made in the Wards and Cess Manuals, 1888, and the Butwarah and Land Registration Manuals, 1889, of which the Certificate Procedure Manual forms a part.

JOHN BEAMES, ESQ.

No. 9.

IN accordance with the orders of Government, the following alterations are made in the Land Acquisition Rules in the Board's Rules, Vol. I.

In rule 15, Section I, after the words "village maps" add "or on tracing cloth, and should be on a scale of 150 feet to an inch. When possible, the size of the map should not exceed that of an ordinary page of foolscap paper. It may be that in some infrequent cases the details will be so minute as to make it necessary to plot them on a larger scale. When this is so, the particular parts containing these details should be shown on a larger scale on the same map."

2. In rule 2, Section II, Part 3, add the words "and plans for roads" after "private companies;" and after "150 feet to the inch," insert "It may be that in some infrequent cases the details will be so minute as to make it necessary to plot them on a larger scale. When this is so, the particular parts containing these details should be shown on a larger scale on the same map."

Also, for the words "those for roads or canals," substitute "Plans for canals should be."

REV. CIR.

MAY 1889.

No. 10.

IN continuation of the Board's circular order No. 12 of January 1888, the following Resolution of the Government of India, No. 2280, dated 6th May 1889, in the Department of Finance and Commerce, regarding the liability of "indigo satta" to stamp duty under the Indian Stamp Act I of 1879, is published for the information and guidance of all Revenue Officers:—

"READ again—

Financial Resolution No. 6509, dated the 9th December 1887, communicating to all Local Governments and Administrations the opinion of the Honourable the Advocate-General on the question of the liability of *sattas* to stamp duty.

"READ also—

Letter from the Solicitor to the Government of India, No. 192, dated the 16th February 1889, forwarding a further opinion of the Advocate-General modifying, to a slight extent, his former opinion regarding the principles on which stamp duty is to be calculated on *sattas*.

Letter to the Government of Bengal, No. 1078, dated the 28th February 1889, asking for a copy of the specimen 'indigo satta,' on which the revised opinion of the Advocate-General is based.

Letter from the Government of Bengal, No. St. $\frac{\text{I.-S.}}{3}$ 4, dated the 28th March 1889, furnishing a copy of the specimen *satta* asked for.

"RESOLUTION.—The Governor-General in Council directs that the further opinion of the Honourable the Advocate-General, together with the specimen 'indigo satta,' upon a consideration of which it is based, shall be communicated to all Local Governments and Administrations, in continuation of the Resolution of 9th December 1887 cited in the preamble.

"2. Particular attention is called to the fact that, as these *sattas* appear to vary in form in different localities, the opinion of the Advocate-General should, in any particular case, be carefully considered with reference to the form of *satta* actually used.

"ORDER.—Ordered, that a copy of the foregoing Resolution, together with copies of the Advocate-General's opinion and the specimen 'indigo satta' referred to therein, be forwarded to all Local Governments and Administrations, in continuation of the Resolution in this Department, No. 6509, dated the 9th December 1887."

Enclosures to Resolution No. 2280 of 1889.

Dated 8th February 1889.

Opinion by—HON'BLE SIR G. C. PAUL, B.A., K.C.I.E.

THE satta set out in this case is not a bond as held by the High Court (section 8, Indian Law Reports, Calcutta, page 284). This decision is at variance with the decision in Indian Law Reports, 2 Allahabad, page 654, which had been previously passed. In Bengal the decision of the High Court at Fort William must be followed, and consequently the *satta* or Indigo contract under notice only requires an 8-anna stamp.

My previous opinion, dated 19th October 1887, should not have been applied to the present case. I was then advising in a North-Western case and upon an agreement of a different kind, the purport of which was stated, but the document not placed before me, and in the case itself it was admitted that the document was a bond.

According to the decision in Indian Law Reports, 2 Allahabad, page 634, the document as to which I was then asked to advise would be a bond liable to stamp duty on the penalty.

In a portion of my previous opinion I stated that the penalty named in a bond is the sum upon which the stamp duty is payable. This would be so in reference to a bond mentioned in article 14 (*a*) of schedule (I), and the proposition is also correct in reference to the bond I was then advising on. But the language used by me, apart from the case on which I advised, would be applicable to simple money bonds, with penalties attached; and in this respect my opinion is not correct. The penalty in a simple money bond is introduced for the purpose of enabling the lender to realize principal and interest, and may be said to be in that sense the amount secured. Section 23 of the Stamp Act shows that interest may be left out of consideration, and the principal be deemed the amount on which the stamp is leviable. Read by the light of this section, the amount secured would be the principal amount lent, and not the penalty. To this extent the language used by me would require modification. I should have used the words "the bond" instead of the expression "a bond."

This opinion is taken on behalf of the Government of Bengal, but under the circumstances a copy of this opinion should also be sent to the Government of India, Department of Finance and Commerce, and it should be stated that it is forwarded at my request, with a view to correct my previous opinion so far as regards simple money bonds with penalties attached.

Probably it would be scarcely necessary to send this opinion on, as simple money bonds, with penalties attached, are to be met with chiefly in the presidency towns.

Translation of the "satta" received with the Commissioner of Patna's No. 822R., dated 11th September 1888.

WHEREAS we the declarants of our own free will and consent appeared before Mr. Herbert Collingridge (Sahib) proprietor and general agent on behalf of Mr. Frederick Collingridge (Sahib) owners of the indigo kothi of Doudpore &c. Chokta Nai pergunnah Bissarah and offered bighas of field of the first quality of "goira" lands by a policy of 6½ cubits situated in mouzah and under our occupancy for the purpose of cultivating indigo from the year to Fasli for a term of in receiving a sum of Rs. as an advance per bigha and having executed this indigo (satta) as follows and do declare firmly, and endorse, that in the month of Asin and Kartic of each year we the declarants or our heirs will measure off the aforesaid area out of our holdings and jamabundi in accordance with the choice of the sahib and his amla and prepare it under the orders of the sahib and his amla so perfectly as to be suitable for the cultivation of indigo; that we will proceed to plough the lands with the permission of the sahib and his amla or sow it with indigo by "barani" "tandi" whenever and in whatever way ordered to do so by the sahib and his amla; that in the event of failure in the germination of the seeds we will sow twice and thrice in the manner prescribed by the sahib and his amla until the seeds shall germinate; that we will conduct the karowin (weeding operation) once or twce and bidap (ploughing the field while the crop is on the ground) under orders of the sahib and his amla as necessity would

arise; that when the indigo shall become fit for manufacture and carriages are sent by the kothi for its conveyance we will forthwith have the crop cut and loaded; that after the morhan (or first) crop is cut the fields in which "khunti" is left will according to the order of the sahib and his amla be ploughed and weeded by us as occasion may require in order that the outturn may be a good one and when "khunti" crop shall become fit for manufacture and carriages are sent from the kothi to convey it we shall forthwith have it cut and loaded; that out of the aforesaid area of lands the fields which will appear to sahibs and his amlas to be unfit for sowing indigo in return of those portions we should be given a first class land in the next year in the months of Baisakh and Jaith for sowing indigo and we will sow in that land the bhadoi crop only viz. makai but neither arhar nor cotton &c.; that in the event of our sowing arhar or cotton &c. the sahib and his amla will be at liberty to plough up such crops and destroy them; that the indigo crop will be valued at Rs.
per bigha for both the ryots and landlords' share according to the measurement made by the amla of the kothi; that out of the value so arrived at the amount received by us from time to time in cash as advance or any expenditure incurred by the factory in consequence of our neglect in preparing the fields sowing the indigo or the like will be deducted and the balance paid to us from year to year; that we will pay the rent of the lands due to the proprietors; that neither we the declarants nor our heirs will in any way deviate from the conditions contained in the present agreement. Should we do so or fail to cultivate indigo or the area of the cultivated land be found after measurement to fall short of that specified in this agreement then we and our heirs will pay damages to the said sahib at the rate of
per bigha from our own person and property; that the sahib will have to supply seeds. Should he or his amla fail to supply them at the proper time of sowing and the land may not be sown and left uncultivated in consequence of their neglect then he (sahib) will be bound to pay ourselves and our heirs and successors without any plea whatever at the rate aforesaid for such lands as may after a measurement made for the purpose be ascertained to have thus been left unsown. Therefore we write few words and

execute it as a terminable deed of indigo satta (Nawishta Khaud Nil Meyodi) for a term of years, so that it may be of use when required.

The above is an exact literal translation, and every word of the original has been translated.

W. M. D'C. & W. J.—Reg. No. 798J—28—14-6-89.

JUNE 1889.

THE HON'BLE F. M. HALLIDAY.

No. 1.

1. THE following are to be inserted as clauses 5A and 5B on page 18, Section III of the Certificate Procedure Manual, 1888:—

Remission of costs.

"5A. The cost of realization in some instances, to which the attention of the Board has been drawn, appeared to be very excessive by comparison with the amount of the original demand. To prevent the recurrence of this abuse, Collectors are authorized at their discretion to remit any portion of the fees which they find to be unreasonable with reference to all the circumstances of a particular case. They will state annually in their reports on the Public Demands Recovery Act how this discretion has been exercised, giving at the same time a statement of cases, if any, in which the cost of recovery has been more than double the original demand.

Postponement of the issue of certificates.

"5B. In the case of regularly recurring demands (such as Road Cess, Public Works Cess, Zemindari Dâk Cess, &c.), when there is reason to believe that a trifling default at one kist may be made good at the next, a Collector is authorized, in his discretion, to postpone the issue of a certificate on the occurrence of the demand."

2. The following is to be added to rule 22 on page 21 of the same Manual:—

"It has been brought to the notice of Government that certificates are in some districts filed in excessive numbers, and for demands which would probably have been amicably realized

had the claim been brought to the notice of the defaulter. Great caution should be used in the issue of certificates, which are a suitable method for the recovery only of demands of which the debtor was previously cognizant, and which he has neglected to pay in due course."

3. Similar additions should be made in the Wards and Cess Manuals, 1888, and the Land Registration and Butwarra Manuals, 1889, of which the Certificate Procedure Manual forms a part.

4. The question of deferring the making of certificates in petty cases in which the demand does not exceed five rupees, having also been discussed, it is hereby intimated that it will probably be best to abandon all attempts to realise at every kist cesses amounting to, or less than, one rupee per kist. It will perhaps suffice to take out certificates once in two years for such amounts. The list of estates on the district-roll might be divided into four portions, and one portion dealt with thoroughly each calendar half-year. Similarly, all kists between Re. 1 and Rs. 3 might be recovered once a year only, the list of estates being divided into two portions for the purpose. The Board, however, taking into consideration the varying circumstances of different districts, do not desire to fetter the action of Collectors by any hard-and-fast rule on this particular point.

No. 2.

THE present "*Note*" to section 14 of Act IX (B.C.) of 1879, at page 16 of the Wards' Manual, 1888, is to be altered to "*Note* 1."

2. The following is to be added as "*Note* 2" to the same section:—

Note 2.—Certain plots of land belonging to two estates under the Court of Wards, being required for the construction of a road, the District Board enquired whether the land could be given *gratis* by the Court from those estates. The question having been referred to the Advocate-General and the Legal Remembrancer, they gave their opinion that the Court had no power under the Act to make a gift of the land belonging to the wards. The land should be legally taken up and the proper value of the portions belonging to the wards ascertained in the usual way. (Board's Proceedings of 15th June 1889, No. 180, Collection 10, File 266.)

No. 3.

THE following is to be inserted as Rule 22A in Section III, page 21 of the Certificate Procedure Manual, 1888 :—

Certificates not to be issued where questions of right or title are concerned.

"22A. The Collectors should not allow certificates to issue in cases where questions of right or title are concerned. When such questions arise, the Revenue Courts are at once to set aside the certificate under Section 13 of Act VII (B.C.) of 1880."

A similar addition should be made in the Cess and Wards Manuals, 1888, and the Butwarra and Land Registration Manuals, 1889, of which the Certificate Procedure Manual forms a part.

E. D'S.—Reg. No. 1383J—28—29-6-89.

JUNE 1889.

THE HON'BLE F. M. HALLIDAY.

No. 4.

AFTER the words "once a year" in rule 16, Section IV, page 49 of the Wards' Manual, 1888, the following addition is to be made:—

In the case of an estate to be released within two years an audit of its accounts is to be made only when the Collector desires it: it is to be understood that the suggestions of the Auditor are to be confined to matters of special urgency.

No. 5.

THE following is to be inserted as rule 12A, in Section XV, page 44 of the Revenue Officers' Manual, 1888:—

Copies of orders punishing ministerial officers or ordering them to retire, to be given free of cost.

12*A*.—When ministerial officers are departmentally punished or ordered to retire, copies of such orders, if applied for by them, are to be given free of cost.

2. In line 5, rule 1, Section XXI, page 50 of the same Manual, after the words "to be numbered" *insert* the following:—

All communications are to commence with a reference to previous correspondence whenever there has been any.

JOHN BEAMES, ESQ.

No. 6.

As under Section 33 of Act VII (B.C.) of 1878, Government has appointed an Excise Commissioner for these provinces, and the Divisional Commissioners have ceased to exercise any control over excise matters, the words "Excise Commissioner" should be substituted for "Commissioner," "Commissioner of the Division," and "Divisional Commissioner" in the following rules of the Excise Manual and all Circular Orders issued by the Board:—Clauses 3*a* and 5, section II, on page 69; clause 7, section II, on page 70; clause 16, section II, on page 73; clause 30, section II, on page 75; clauses 11, 11*c*, and 11*g*, section III, on page 77; clause 15, section III, on page 78; clause 26, section VI, on page 87; clause 21, section VII, on page 91; clause 6, section VIII, on page 92; clause 6, section XI, on page 94; clause 52, section XI, on page 102; clause 50, section XVII, on page 117; clauses 57, 58, and 61, section XVII, on page 119; clause 3, section XIX, on page 121; clauses 3 and 3*b*, section XX, on page 124; clause 1, section XXI, on page 124; and rules 7, 11, 23, 24, and 26 of the Board's Subsidiary Opium Rules.

No. 7.

WITH the sanction of Government, the Board of Revenue authorize district officers to distribute rewards up to Rs. 100 (one hundred), in all cases under Section 77 of the Excise Act VII (B.C.) of 1878, without reference to higher authority, whether the fine imposed is realized or not.

No. 8.

IN supersession of the Board's Circular Order No. 10 of December 1882, the following revised memorandum of adjustment of certain items of receipts and charges in the Excise Department is issued at the instance of the Accountant-General of Bengal. District officers are requested either to exclude from, or to include

in, their excise returns Nos. XIV, XXIX, and XLII, as the case may be, the items therein mentioned :—

Memorandum of Adjustment.

ITEMS.	HEADS UNDER WHICH ADJUSTED.
Fines realized under the Excise and Opium Acts by orders of the Criminal Courts.	XVI.—Law and Justice—General fees, fines, and other general fees, fines, and forfeitures.
Sale proceeds of stationery boxes ...	XXV.—Miscellaneous—Sale of old stores and materials.
Ditto Excise account forms and books.	XXI.—Stationery and Printing—Sale of excise account forms.
Ditto gallon measures ...	XXV.—Miscellaneous—Sale of old stores and materials.
Ditto waste papers	XXV.—Miscellaneous.
Ditto fruits, trees, &c., within the excise office compound.	V.—Excise, if realized by excise officers.
Ditto gunny coverings of opium boxes, &c.	XXV.—Miscellaneous, as it is not always practicable to distinguish between gunny coverings of opium and other boxes.
Ditto locks	V.—Excise, if sold by the Excise Department.
Ditto distillery sheds and buildings.	V.—Excise, if the sales are effected under the orders of the Excise Department.
Ditto measuring glasses ...	V.—Excise.
Ditto old furniture	V.—Excise.
Ditto old stores and materials of distillery buildings.	V.—Excise, if the sales are effected under the orders of the Excise Department.
Ditto opium boxes	XXV.—Miscellaneous, as it is not always practicable to distinguish the empty boxes in which opium had been received from others at the time of sale.
Rent of ganja gola in the excise office compound.	V.—Excise.
Ditto godowns	V.—Excise.
Ditto distillery land ...	V.—Excise.
Godown hire	V.—Excise, if the godown rent is realized by the Excise Department.
Excise fines imposed by Revenue authorities.	V.—Excise.
Excise fees levied by Revenue authorities ..	V.—Excise.
Sale proceeds of articles confiscated under the excise and opium laws.	V.—Excise.
Pay of clerk giving evidence in the Civil Court.	V.—Excise.
Charges.	
Award made out of criminal fines ...	19A.—Law and Justice—Refunds—Criminal fines.
Cost of country stationery	30.—Stationery and Printing.
Cost of superior binding for library books...	7.—Excise.

No. 9.

IN order to correct a misapprehension which appears to exist with reference to the diary prescribed in the Board's Circular Order 1B of 2nd January 1889 (bi-monthly series No. 4 of January 1889), it is directed that the particulars of every distillation shall be entered separately in the form.

2. In column 3 the serial number of each fermenting vessel must be entered. In column 13 the strength of the liquor should be entered without the temperature or hydrometer readings.

W. M. D'C.—Reg. No. 1588J—28—12-7-89.

JULY 1889.

THE HON'BLE F. M. HALLIDAY.

Erratum.—For the figure "6" in Test XXVIII, Appendix J, page 94 of the Wards' Manual, 1888, *read* "5."

No. 1.

FOR rule 4, Section VIII (*d*), page 64 of the Wards' Manual, 1888, *substitute* the following:—

4. All applications for leave from Government officers transferred to the Court are to be submitted to the Court. They will be dealt with in accordance with articles 845—847 which are reproduced below from Section IV, Part VII, Chapter XXXVI of the Civil Service Regulations:—

845. Privilege leave may be granted by the Foreign employer* after receiving a report from the *Accountant-General* concerned that it is admissible under rule.

* *e.g.*, Court of Wards.

846. Applications for any other description of leave should be made through the Foreign employer,† to the *Local Government*, under which the officer was serving before transfer to Foreign service.

† *e.g.*, Court of Wards.

847. Article 845 does not apply, and no report need be called for from the *Accountant-General* under article 846 in cases in which the applicant contributes for pension only, and no claim arises against the British Government for a share of the absentee allowance.

2. The following corrections are to be made in rules 6 and 7 of Section VIII (*a*) and rule 4 of Section VIII (*b*), pages 54 and 55 of the Manual:—

(*a*) In rule 6 for the words "following scale," *substitute* the words "scale laid down in article 1096, Section II, Part XI, Chapter XLVII of the Civil Service Regulations."

(*b*) From clauses (*a*), (*b*) and (*c*) of the same rule, *expunge* the words "mentioned in clauses 4*a*, 4*b*, and 4*c*, Chapter II of the Civil Travelling Allowance Code."

(*c*) In rule 7 for the words "Civil Travelling Allowance Code," *substitute* the words "Civil Service Regulations."

(*d*) In rule 4 for the words "Chapter III, 8*b* of the Civil Pension Code," *substitute* the words "article 835, Section IV, Part VII, Chapter XXXVI of the Civil Service Regulations."

No. 2.

IN the appendix to Chapter IX, page 180, of the Board's Rules, 1888, after Return LIII, *enter* the following under the heads of the table therein given, viz.—

Number.	Period.	Subject.	REMARKS.
LIV	Ditto.	Statement of certificates for the realization of cess, filed, disposed of, and pending.	

similar entries to be made after Return LIII at page 183 of the same volume.

In the Cess Manual, 1888, in rule 3 of Section XII, at page 77, after Return LIII, *insert*—

Return LIV.—Annual statement of certificates for the realization of cess, filed, disposed of, and pending. [See appendix C, No. 17.]

In appendix C of the same Manual, after No. 16, at page 97, *insert* the following :—

No 17.—*Annual statement* (*Return No. LIV*) *of certificates for the realization of cess, filed, disposed of, and pending* (*see Rule* 3 *Section XII*)—

1. Division.	6 to 9 disposed of, divided into :—
2. District.	6 Cancelled on objection.
3. Number pending from last year.	7. Struck off.
4. Number filed during year of report.	8. Fully discharged.
5. Total.	9. Total.
	10. Number pending.

The figures of column 3 of this statement for any year should correspond with the figures of column 10 of the year previous. Whenever this is not the case the difference should be explained.

No. 3.

FOR rule 4, Section VIII(*m*), page 70 of the Wards' Manual, 1888, *substitute* the following :—

4. Under section 15 of the Act the Court have delegated to Commissioners their powers under sections 52 and 53 to nominate or substitute any person to be the next friend or guardian for any particular suit, and to sanction payment of costs and damages decided against the ward.

Under section 15 the Court have also delegated to Commissioners their power of ordering under section 55 a suit to be brought on behalf of a ward, and of ordering all other things to be done which may be requisite for the proper conduct of any suit in which a ward is concerned. The order for the institution of a suit (*a*) extends to all steps necessary to prosecute it to final judgment, and, therefore, involves appeal if need be, and (*b*) is (1) to be written, (2) to bear the signature of the Commissioner and not of his Personal Assistant, and (3) to be filed with the plaint in every suit. A general order or an order by telegram is

not admissible. The telegram may be acted on, but it must be supplemented by a post-copy or formal order authenticated by the Commissioner, which will be the authority. The Commissioner's sanction should always be got where practicable, but a Manager or Collector may file an appeal under the first proviso of section 55 to prevent limitation. Authority from the Manager need not be filed, but the Commissioner's authority to institute a suit should be filed as soon as it has been obtained, and when the suit is filed in anticipation, the circumstances should be stated, and the court asked to stay proceedings till it is received. A suit should be filed in anticipation only when such filing is necessary to save limitation.

4A. The attention of Managers is drawn to the second clause of the preceding rule, and to rule 11 of this Section, and they are especially requested to submit their proposals in proper time so as to admit of their obtaining the sanction of the proper authority before the institution of a suit or an appeal.

JOHN BEAMES, ESQ.

No. 4.

SUBSTITUTE the following notes in place of those given at foot of the form of register No. 70 (new No. 51) prescribed in the Board's circular order No. 3 of September 1886, and given on page 180, Appendix C of the Excise Manual :—

1 Sale proceeds of fruits, trees, &c., within the Excise office compound, if realised by excise officers.

2. Sale proceeds of locks, distillery sheds and buildings, measuring glasses, old furniture, old stores and materials of distillery buildings, if the sales are effected under the orders of the Excise Department.

3. Rent of ganja gola and godowns in the Excise office compound, and of distillery land.

4. Hire of godowns, if the same is realised by the Excise Department.

5. Duplicate license fees.

6. Ganja and siddhi import pass fees.

7. Sale proceeds of articles confiscated under the excise and opium laws.

8. Fines levied by revenue authorities under the excise and opium laws.

9. Pay of clerk giving evidence in the Civil Court.

A similar substitution is to be made in the form of the register given in Section IV, Chapter VIII, page 153 of the "Board's Rules," 1888.

No. 5.

THE Board have fixed the selling price of the account book prescribed in their circular order No. 3 of March 1889 for the use of imported liquor vendors, at its cost price, viz., 2 annas and 6 pies.

H. L. G.—Reg. No. 1827J—28—27-7-89.

JULY 1889.

THE HON'BLE F. M. HALLIDAY.

No. 6.

THE following is to be inserted as rule 3A, in section VII, page 72 of the Cess Manual, 1888 :—

And of all lands held as part of, or for purposes of, railways.

3A. By a notification dated 22nd January 1889, all lands held as part of, or for the purposes of, Railways in Bengal have been exempted by Government from the operations of the Cess Act. This does not apply to railway lands which have been relinquished and sold to the public.

No. 7.

THE following foot-note should be added to the certificate statement No. 17 (Return No. LIV) which has been inserted in Appendix C, page 97 of the Cess Manual, 1888, by Circular order No. 2 of July 1889 :—

"The figures for each district should include only the certificates issued in the district itself. Certificates transmitted from another district for service should be included in the figures for the transmitting district."

No. 8.

THE following changes are to be made in the rules of the Excise Manual :—

Clause 3a, section II, page 69.—For this clause *substitute* "Every district office is to be inspected by the Collector not less than twice a year, and on each occasion an inspection report in the form No. XXIH, given in Appendix C, should be submitted to the Excise Commissioner. The reports will be due to him by the 1st January and 1st July each year."

Clause 7, *section II, page* 70.—For the words—"The list as finally determined" to "subjoined form" *substitute*—"The list as finally determined should be kept in the Collector's Office in the detailed form given below, and a copy of it should be submitted to the Commissioner of Excise before the 15th January. An abstract list of shops should also be submitted to the Excise Commissioner in the subjoined form, who will submit to the Board a copy of this list and an abstract of the detailed list, with his opinion on the Collector's recommendations."

Clause 9, *section II, page* 71.—In line 3 after the word "place" *insert* "after the settlement proposals are sanctioned by the Board under clause 7, changes of sites will rest with the Excise Commissioner subject to appeal to the Board."

Clause 5, *section III, pages* 76 *and* 77.—At the end of this clause *add* the words "with the sanction of the Excise Commissioner."

Clause 11*G*, *section III, page* 77.—Strike out this clause.

Clause 28, *section III, page* 81.—In line 1 *substitute* "Excise Commissioner" for "Board."

Clause 1, *section IV, page* 81.—In line 2 *substitute* "Excise Commissioner" for "Board."

Clause 8, *section V, page* 83.—In line 4 for "Board" *substitute* "Excise Commissioner, subject to the approval of the Board."

Clause 8, *section VI, page* 84.—In line 1 *substitute* "Excise Commissioner" for "Board of Revenue."

Clause 3, *section XI, page* 94.—In line 5 *substitute* "Excise Commissioner's" for "Board's."

Clause 32, *section XI, page* 98.—In lines 4 and 5 *substitute* "Excise Commissioner" for "Board of Revenue," and in line 7 *substitute* "Excise Commissioner's" for "Board's."

Clause 33, *section XI, page* 98.—In line 3 *substitute* "Excise Commissioner supplies" for "Board supply."

Clause 52, *section XI, page* 102.—In line 8 *substitute* "Excise Commissioner" for "Board."

Clause 4*a*, *section XV, page* 106.—In line 1 *substitute* "Excise Commissioner" for "Board."

Clause 57, *section XVII, page* 119.—*Strike out* the last sentence of this clause, beginning with "The Collector" and ending with "In stock."

Clause 61, *section XVII, page* 119.—For "Board of Revenue through the Commissioner" *substitute* "Excise Commissioner."

Clause 62, *section XVII, page* 119.—In line 3 *substitute* "Excise Commissioner" for "Board."

Clause 3, *section XIX, page* 121.—In line 5 *strike out* the words "for transmission of the case to the Board."

Clause 7, *section XIX, pages* 122 *and* 123.—In line 8 *substitute* "Excise Commissioner" for "Board."

Clause 3, *section XX, page* 124.—In lines 3 and 4 *strike out* the words "and to the Board of Revenue."

Clause 3*b*, *section XX, page* 124.—*Strike out* the last sentence of this clause.

Circular Order No. 2 *of September* 1880, *page* 181.—In lines 4 and 5 for "through the Divisional Commissioners" *substitute* "to the Excise Commissioner."

The Board's Subsidiary Opium Rules.

Rule 4.—In line 4 after the word "required" *insert* "copies of the indents should be sent to the Excise Commissioner for information."

Rule 11.—In lines 1 and 2 for "through the Commissioner for the information of the Board" *substitute* "to the Excise Commissioner," and *strike out* the words "in duplicate."

Rule 23.—In line 6 *strike out* the words "for transmission of the case to the Board."

JOHN BEAMES, ESQ.

No. 9.

THE following are to be inserted in the Miscellaneous Volume of the Board's Rules, 1888:—

In Chapter VIII, section, III, page 140, after 57.—Register of all registers to be preserved permanently, *add*—

58.—Daily register of court-fees realized.

59.—Register of applications for refund of the value or renewal of stamps.

REV. CIR.
JULY 1889.

In Chapter VIII, section IV, page 154, after the particulars under Register 57, add—

Register 58.—Daily register of court-fees realized.

1. Date.
2. Process fees.
3. Other fees.
4. Total.
5. Remarks.

Register 59.—Register of applications for refund of the value or renewal of stamps.

1. Serial number of application.
2. Date of application.
3. Name of applicant.
4. Number and description of stamps delivered for refund or renewal—

(*a*) Number.
(*b*) Description.

5. Value of each stamp.
6. Total value.
7. Reason, in the Collector's opinion, for considering the stamped paper to be spoiled or unfit for use.
8. Amount of refund granted in cash.
9. Value of stamps allowed to be renewed.
10. Value of stamps returned in respect of which refund or renewal is refused.
11. Date of refund, renewal, or return of stamps to applicant.
12. Receipt of applicant or his duly authorized agent.
13. Signature of Collector.
14. Date of forwardal of stamps to Superintendent of Stamps for destruction.
15. Date of receipt of Superintendents's certificate of destruction.
16. Remarks.

E. D'S.—Reg. No. 2066J—28—10-8-89.

AUGUST 1889.

THE HON'BLE F. M. HALLIDAY.

Erratum.—For LIV *read* LV as the number of the cess return prescribed by Circular Order No. 2 of July 1889, and *correct* the Cess Manual and Board's Rules, 1888, accordingly.

No. 1.

IN lines 1 and 2 of Rule 11, section VII, chapter V, page 104 of the Board's Miscellaneous Rules, 1888, for "Land Revenue, Miscellaneous" substitute the words "the head '*Treasure Trove*' *subordinate to head* '*XXV—Miscellaneous*'."

No. 2.

IN Rule 2, Section II, Chapter II, page 17 of the Board's Rules, 1888, *strike out* the first sentence, viz.—

"Clause 1 of that rule refers to Government suits as well as Wards' suits; clause 2 to Wards' suits only."

A similar correction should be made in rule 8, Section VIII, page 70 of the Wards' Manual, 1888.

No. 3.

A QUESTION having been raised as to whether interest can be awarded under a certificate on the amount for which the certificate was issued, the following opinion of the Legal Remembrancer on the subject is circulated for the information and guidance of District Officers:—

"The provisions of the Public Demands Recovery Act must be strictly construed. The Act itself lays down what may be entered as due in a certificate, and nothing in excess of this may be so entered—section 7.

"2. The amount entered in the certificate having been realised under section 22 (*b*), the Collector must enter satisfaction. This ends the whole matter.

"3. Interest falling due after a certificate has been made cannot be included in it, and, therefore, cannot be realised under it.

"4. The reasoning of * * * fails to notice the limited extent to which a certificate possesses the character of a civil court decree—section 8. It is not a decree for all purposes, but only as regards the remedies for enforcing the same. The speedy and inexpensive procedure which the Public Demands Recovery Act affords may well be held more than an equivalent for loss of interest."

2. The following should be added as a note to Rule 5, Section III, page 18 of the Certificate Procedure Manual, 1888 :—

"NOTE.—On a reference made to the Legal Remembrancer, he has advised that interest falling due after a certificate has been made cannot be included in it, and, therefore, cannot be realised under it."

3. A similar addition should be made in the Wards' and Cess Manuals, 1888, and the Land Registration and Butwara Manuals, 1889, of which the Certificate Procedure Manual forms a part.

JOHN BEAMES, ESQ.

No. 4.

DISTRICT OFFICERS are informed that the provisions of clause 32, Section XVII (page 114) of the Board's Excise Manual, will in future apply, *mutatis mutandis*, to sidhi. The following addition is accordingly to be made to clause 10, Section XVI (page 109) of the Manual :—

In line 1, insert the number "32" between "28" and "34."

R. D'R.—Reg. No. 2254J—28—24-8-89.

LIBRARY

AUGUST 1889.

THE HON'BLE F. M. HALLIDAY.

No. 5.

Dated 31st July 1889, published in Part I at page 688 of the *Calcutta Gazette* of the 7th August 1889.

WITH reference to the notification of the Government of Bengal noted in the margin, giving effect to the orders of the Government of India, reducing the copying fees from four annas to three annas per folio from the 1st April 1890, the following corrections are to be made in the Rules in Section VIII of the Records Manual, 1888 :—

In rule 10, lines 3 and 9
In rule 13, line 1
} For "four annas" *substitute* "three annas."

In rule 12, line 4—For "two annas" *substitute* "one anna and-a-half."

In the index to the Manual, page iii, under head copies—A charge at the rate of "four annas" *substitute* "three annas."

No. 6.

THE following are to be inserted in the Miscellaneous Volume of the Board's Rules, 1888 :—

In Chapter VIII, Section III, page 140, after 59—Register of applications for refund of the value or renewal of stamps, *add*—

60. Register of letters received.
61. Register of letters issued.
62. Index Register of English correspondence.
63. General Index Register of Records.
64. Territorial and Political Pensions.
65. Names of maliks receiving malikana in cash.
66. Mutations regarding malikana from—to—.
67. Register of particulars of newly-formed islands.

Rev Cir., Aug. 1889.

2. In Chapter VIII, Section IV, page 154, after the particulars under Register 59, *add*—

Register 60.—*Of letters received.*

1. Consecutive number in this register.
2. Date of receipt.
3. From whom received.
4. Number of the letter.
5. Date.
6. Subject.
7. Where the letter is placed subdivided into—
   (*a*). Number and title of the collection.
   (*b*). Number of the file within the collection.
8. Number and date of reply or abstract or other mode of disposal.
9. Remarks.

N.B.—This register will be divided into parts corresponding with the number of departments into which the correspondence of the office is classified. Each part will be kept separate during the year in the shape of a pamphlet. At the end of the year all the part will be strongly bound up together.

Register 61.—*Of letters issued.*

1. Consecutive number in this register.
2. Date.
3. To whom addressed.
4. Subject.
5. Where the draft is placed subdivided into—
   (*a*). Number and title of the collection.
   (*b*). Number of the file within the collection.
6. Number and date of reply received.
7. Remarks.

N.B.—This register will be divided into parts corresponding with the number of departments into which the correspondence of the office is classified. Each part will be kept separate during the year in the shape of a pamphlet. At the end of the year all the parts will be strongly bound up together.

Register 62.—*Index Register of English correspondence.*

1. Number and title of collection.
2. Number of file within collection.
3. File subject.
4. Year under which the file is deposited in the record-room and collection number.
5. Remarks.

N.B.—In this register not more than two collections will be opened on each page, so as to leave ample room for entering any number of files (as they are formed) under the collection head to which each belongs.

Every correspondence which begins within the year will be entered at once in this register as soon as it is begun. When, on the transfer of the records of any year to the record-room, a correspondence is detained among the current records because it is still pending, such correspondence will also be entered in the register for the new year under a new number under rule 18. Column 4 of this register will remain blank until the papers of the file are deposited in the record-room. The register will be divided into parts corresponding with the departments into which the correspondence of the office is classified.

Register 63.—*General Index Register of Records.*

1. Serial number of press.
2. Number of shelf or compartment
3. Number and name of estate.
4. Number of bundles shown in column 4 of the shelf register.
5. Remarks.

Register 64.—*Of Territorial and Political Pensions.*

1. Serial number.
2. Name and father's name of pensioner.
3. Residence, divided into—
   (*a*) Pergunnah.
   (*b*) Village.
4. Age at date of grant of pension.
5. Description of pensioner's person.
6. Amount of pension, divided into—
   (*a*) Monthly.
   (*b*) Per annum.
7. Date of Government sanction.
8. Brief, but accurate statement of circumstances of grant and explanation whether the grant is for life, for more than one life, hereditary, or absolutely perpetual.
9. Date of decease of pensioner.
10. Remarks.

Register 65.—*Of the names of Maliks receiving malikana in cash.*

1. Serial number.
2. Pergunnah.
3. Names of estates.
4. Number of the estate as entered in the ordinary Register A.
5. Date on which the settlement was sanctioned.
6. Name and residence of the maliks entitled to malikana.
7. Extent of interest of each malik.
8. Amount of annual malikana or quota payable to each malik.
9. Date of issue of certificate.
10. Remarks.

Register 66.—*Of mutations regarding malikana from to*

1. Serial number.
2. Number in malikana register.
3. Pergunnah.
4. Estate.
5. Village.
6. Asli.
7. Dakhili.
8. Total.
9. Amount of malikana.
10. Former malik.
11. Name of the present malik.
12. Nature of transfer.
13. Remarks.

Register 67.—Of particulars of newly-formed islands.

1. Serial number.
2. Name of pergunnah.
3. Name of river.
4. Date of occupation of island with description of area and bearings.
5 & 6, &c. Particulars of subsequent yearly changes.
7. Date of settlement.

JOHN BEAMES, ESQ.

No. 7.

THE following additions should be made in clause 23 of Section VI, and clause 30 of Section XI, on pages 87 and 98, respectively, of the Excise Manual.

The words "except under special orders of the Commissioner of Excise" are to be prefixed to each of the said clauses, and the words "where no such orders have been issued," are to be inserted before the word 'spirit' in the second sentence.

No. 8.

THE Accountant-General of Bengal having issued a circular letter No. 334—TM, dated 26th June 1889, requiring receipt stamps affixed on vouchers paid in treasuries to be punched through, the Board have authorized the Superintendent of Stamps, Calcutta, to supply each sudder treasury in the Lower Provinces with a round punching instrument for the purpose. The transactions in most of the sub-treasuries not being on a scale sufficient to require the use of a separate punch, they are not to be ordinarily supplied with additional punches, but sub-treasuries in which the work is exceptionally heavy will have additional punches supplied to them under the special orders of the Board in each case.

E. D'S.—Reg. No. 2610J—28—18-9-89.

SEPTEMBER 1889.

THE HON'BLE F. M. HALLIDAY.

No. 1.

THE following rules framed and issued by Government are to be inserted as rules 10, 11 and 12 after rule 9, Section II, page 11 of the Revenue Officer's Manual, 1888 :—

Ministerial officers dealing with money and accounts.

10. No ministerial officer holding a responsible position and dealing with accounts and money can be allowed to hold his appointment uninterruptedly for an indefinite time. After holding it for seven years, he must either be transferred to another appointment, in the same or another office or department, or be required to go on leave for a period of at least three months.

11. District officers will be held responsible for reporting the liability of their subordinates to transfer at the end of the prescribed period. This report, in the case of all subordinates employed under a Collector, will be submitted through Commissioners to the Board of Revenue, on whom will rest the duty (1) either of providing for the necessary transfer, or (2) of foregoing the transfer in case the subordinate concerned takes leave, and the Board see reason for retaining him in his old appointment.

12. In the case of subordinates employed under Magistrates or other officers, the required report will be submitted to the Commissioners or to the Heads of Departments, as the case may be, on whom will rest the responsibility imposed on the Board in regard to revenue subordinates.

No. 2.

IN rule 1 under heading "A—Fees," Section VII, Chapter VII, page 129 of the Board's Rules, 1888, *strike out* the marginal reference "*Vide* High Courts, &c.," and in the body of the rule after "1870," *insert* the following words:—

"in force at the time being"

REV. CIR.

SEPT. 1889.

No. 3.

IN the Waste Lands Manual, 1888, *alter* the number of the present Appendix IA to IB, and *add* the words "[see Section I, clause 9 A.]"

2. *Insert* the following Resolution of Government regarding the grant of leases to mine for mica on estates the property of Government in the districts of Gya and Hazaribagh, as Appendix IA:—

APPENDIX IA.

[SEE SECTION I, CLAUSE 9.]

Dated Calcutta, the 5th December 1888.

RESOLUTION—By the Government of Bengal, Revenue Department.

READ—

Resolution of the Government of Bengal, dated the 26th April 1888.

Letter from this Government to the Government of India, Revenue and Agricultural Department, No 21T.—R., dated the 6th June 1888, with enclosure.

Letter from the Government of India, No 177M.—25-4, dated the 31st July 1888, with enclosure.

Letter from this Government to the Government of India, No. 2981—1252L.R., dated the 3rd September 1888, with enclosure.

Letter from the Government of India, No. 231M.—25-7, dated the 15th October 1888.

By the Resolution, dated the 26th April 1888, cited in the preamble, the Lieutenant-Governor laid down general rules for the grant of licenses to prospect for minerals on land at the disposal of Government. The object of this measure was to encourage mining enterprise by substituting, for the dilatory and uncertain procedure previously in force, a system under which local officers can dispose of applications promptly and on a uniform principle. The considerations which induced the Lieutenant-Governor to make regulations as to the preliminary operations of inspecting apply with equal force to concessions for the actual exercise of mining rights, and the Lieutenant-Governor is accordingly pleased to issue the orders embodied in the rules printed below for the grant of leases to mine for mica in the districts of Gya and Hazaribagh. These are the only mines at present known to exist in these Provinces on estates the property of Government. Should applications be received for leases in respect of other metals, or in other districts, the orders of the Government of India will still be required in each case; but the recommendations of this Government will be framed with regard to the rules now published.

2. It may be noticed, for the information of those concerned, that the mica found in Hazaribagh and Gya on Government estates occurs

irregularly and precariously in a coarse variety of granite. Its presence in plates of the size and colour required can be ascertained only after careful examination and experiment by way of prospecting. In Hazaribagh the mineral is known to exist in the Koderma reserved forest, which is 33 square miles in area, and also in tracts adjoining that reserve. Seventy mines or plots, aggregating 15 acres 2 roods and 34 poles in area, are now worked by a private company, and a lease has also been granted for all mines within the limits of 10 villages in the neighbourhood. In the district of Gya, mica mines are reported to exist in the Government estates of Dabour and Chatkari, and certain other adjoining localities, in the Nawada sub-division, lying in the extreme south of the district adjoining Hazaribagh. Dabour consists of several mouzahs commencing with Bouri, about one mile south of Rajauli, and ending with Rattanpore on the Hazaribagh border. The greater part of the estate lies between two ranges of hills, and is intersected by the river Dhanarjih, in the bed of which traces of mica are abundant. Chatkari, which is on the border of the district due east from Bouri, consists of a single mouzah, but extends over a considerable area of high land, and has within its limits two or three prominent hills.

RULES.

PERSONS desirous of obtaining permission to mine for mica on Government waste lands in the districts of Hazaribagh and Gya should apply for a mining lease to the Collector or Deputy Commissioner of the district, specifying distinctly the situation of the land within which it is proposed to mine and its boundaries, as accurately as can be stated, together with its estimated area. Every application should be accompanied by a rough sketch of the tract applied for, or the approximate position of the lot required be marked on the survey plan. The extent of such lot shall not exceed half a square mile, and, where the application is for a strip of land following the direction of a band or belt of mica, the length of the lot shall not exceed four miles. Applications will be dealt with in order of receipt by the Collector or Deputy Commissioner. On an application being accepted by the Collector or Deputy Commissioner, the lot or lots will be durably demarcated and surveyed at the cost of the applicant to whom a lease in the prescribed form will be granted on the following conditions:—

(1) that the lease shall be for a term not exceeding 20 years;

(2) that an annual rent, at such rates as may be approved by the Commissioner of the Division, shall be payable in arrears by equal half-yearly instalments, the first payment to be made at the expiration of six months from the date of the execution of the lease;

(3) that if, in the course of mining operations, the lessee finds any gold exceeding the proportion of 2 dwts. per ton of quartz crushed, or any other metals, excepting mica, in considerable quantities, he shall report the same to the Collector or Deputy Commissioner, and accept a lease to mine for the metal or metals found for the residue of the term in lieu of the original lease; provided that if gold be found and the lessee desire to work the gold, a separate lease shall be taken out;

(4) that the lessee will, within nine months from the execution of the lease, commence operations, and thereafter, during its currency, in the best and most effectual manner and without intermission except when prevented by inevitable accident, carry on mining operations, and will, whenever called upon, furnish proof of his having done so;

(5) that the lessee shall pay the value, as fixed by the Collector or Deputy Commissioner, or other officer authorized by him in that behalf, of all timber and other trees standing on the land leased which the said lessee may destroy or injure;

(6) that the lessee shall be liable to forfeiture on failure to observe any of the conditions specified in the lease, the Lieutenant-Governor of Bengal being the final arbiter as to whether the conditions of the lease have been duly observed or not;

(7) that the lease shall be renewable, at the lessee's option, on such terms as the Lieutenant-Governor of Bengal for the time being may settle, at the expiration of the original lease;

(8) that the lessee shall not, nor will, transfer, underlet, or part with the possession of the said land, mine and premises, or any part thereof, or mortgage, charge or encumber the same, without the permission of the Collector or Deputy Commissioner.

2. Without the written permission of the Collector or Deputy Commissioner previously obtained, the land applied for must not be entered upon, nor operations commenced.

3. No lessee of any block leased under these rules for mining purposes shall divert any road, path or byeway on the block leased, or any watercourse beyond the limits of the block leased to him, and all water running waste on such block shall be returned to its natural channel within the limits of the same block.

Failure to observe this condition will render the lease liable to forfeiture.

4. The foregoing conditions will be equally binding on the transferree in case the lease is transferred.

Form of Leases.

THIS Indenture made the day of one thousand eight hundred and between the RIGHT HON'BLE THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the lessor) of the one part and of (hereinafter called the lessee) of the other part.

WITNESSETH that in consideration of the rent hereinafter reserved and of the covenants and agreements by the lessee hereinafter contained he the lessor doth hereby demise and grant unto the lessee his executors administrators and assigns.

All mica mines reefs and beds and strata of earth stone or rock containing or supposed to contain mica being on in under or upon the piece of land measuring acres in extent belonging to the lessor and particularly described in the schedule hereunder written and delineated in the plan thereto attached.

Together with liberty for the lessee his executors administrators and assigns and his and their agents and workmen to mine dig and work all such reefs and beds and strata of earth stone or rock and to dress and make merchantable all mica found therein.

And also to erect and set up on any part of the said piece of land such dwelling-houses cooly lines and other erections and buildings and all engines boilers and other machinery and do all such other acts and things and make use of such other means as shall be found necessary or expedient for better and more effectually mining working and obtaining such mica and making merchantable the same.

Together also with liberty for the lessee his executors and administrators or assigns to sell and dispose of all mica worked or found by him or them on within or under the said piece of land.

To have and to hold the premises hereinbefore expressed to be hereby demised and granted unto the lessee his executors administrators and assigns for the term of years from the day of the date of these presents.

Yielding and paying therefor during the said term the certain yearly rent of Rs. (being at the rate Rs. for each acre or fraction of an acre of the said piece of land) by equal half-yearly payments on the day of and the day of in each year of the said term.

Provided always that if and whenever any part of the said rent hereby reserved shall remain unpaid for the space of twenty-one days after the expiration of the time allowed by these presents for payment thereof and the lessee his executors administrators or assigns shall not pay the same within fourteen days after the service upon him or them of a notice by the lessor his successors or assigns or his or their agent or agents duly authorized in that behalf to pay the same the lessor his successors or assigns shall be at liberty to enter upon the said piece of land and to seize and distrain all mica and other substance of a saleable nature and all horses cattle wagons carts and other carriages plant machinery apparatus tools and other materials live and dead stocks goods chattels and effects whatsoever for the time being on or about the surface of the said piece of land or in or about the mines or pits opened worked or carried on by the lessee his executors and administrators or assigns therein and the lessor his successors or assigns may sell and dispose of the articles and things so seized and out of the moneys produced thereby may deduct and retain all arrears of rent then due under this lease and all expenses incurred in or about any such seizure and sale.

And the lessee doth hereby for himself his heirs executors administrators and assigns covenant with the lessor his successors and assigns that he the lessee his executors administrators or assigns will during the said term duly and punctually pay unto the lessor his successors or assigns the said rent hereinbefore reserved on the days and in manner hereinbefore appointed for the payment thereof.

Provided also that if at any time during the said term the lessee his executors administrators or assigns shall in the course of carrying on the mining operations to be carried on under these presents or otherwise find any gold in upon or under the said piece of land and amounting in quantity to two pennyweights for each ton of quartz rock or stone that may be crushed or any other metals excepting mica in considerable quantities the lessee his executors administrators or assigns shall forthwith report the same to the lessor his successors or assigns or his or their agent or agents duly authorized in this behalf and shall and will thereupon accept from the lessor his successors or assigns a lease of the said piece of land for the purpose of mining for the metal or metals found therein and thereon for the residue of the said term hereby granted and upon the terms and conditions which the lessor his successors or assigns for the time being may determine. Provided also that if gold be found and the lessee desire to work the gold a separate lease shall be taken out.

Provided also that the lessee his executors administrators or assigns shall and will pay to the lessor his successors or assigns or his or their agent or agents in this behalf the value of all timber and other trees standing on the said piece of land which the said lessee his executors

administrators or assigns may destroy or injure such value to be fixed by the Collector / Deputy Commissioner for the time being of or other officer authorized by him in that behalf whose decision thereon shall be final and conclusive and altogether operative and binding upon the lessee his executors administrators and assigns.

And the lessee doth hereby for himself his executors administrators and assigns further covenant with the lessor his successors and assigns that he the lessee his executors administrators and assigns will at all times during the said term hereby granted in the best and most effectual manner and without intermission except when prevented by inevitable accident work for all mica in under or upon the said piece of land.

And also will throughout the said term make and keep in some convenient place on the said piece of land and so that the lessor his successors or assigns or his or their agent or agents can have at all times free access thereto proper books of account of the operations carried on under these presents and showing the number of labourers from time to time employed in or about the same and the nature of their work and the costs and expenses of such operations and of the disposal of the mica and other substances of a saleable and merchantable nature and containing all particulars of quantities dates and other facts and circumstances necessary or proper for ascertaining the exact value of such mica and other substances and also correct maps plans and sections of the mines and workings in the said piece of land.

And also will when required by the lessor his successors or assigns or his or their agent or agents give to him or them copies of all entries in the said books and of every such map plan and section as aforesaid without making any charge for the same.

And also will furnish to the lessor his successors or assigns or his or their agent or agents at such times as may from time to time be appointed in that behalf by the lessor his successors or assigns or his or their agents full and true returns of the number of labourers employed from day to day and each and every day on or about the said piece of land

And also will from the day of 18 and at all times thereafter during the said term when so required by the lessor his successors or assigns furnish to the lessor his successors or assigns such further and other proof as the lessor his successors or assigns may consider satisfactory of *bonâ fide* mining operations having been and being properly and effectually carried on in under and upon the said piece of land.

And also will throughout the said term keep all boundary posts in good repair and condition and every shaft pit and open working within the said piece of land sufficiently fenced for the protection of man and beast.

And also will keep open and not obstruct all or any existing roads paths or byeways of any kind whatsoever upon the said pieces of land or any watercourses near thereto and will from time to time and at all times during the said term provide and construct on the said piece of land such watercourses and channels as shall be necessary for conveying and conducting all water which shall run waste upon the said piece of land to its natural channel thereon.

And also will permit the lessor his successors and assigns and his or their agent or agents servants and workmen throughout the said term to enter upon the said piece of land and any of the works carried on under or by virtue of these presents and to examine the state and condition thereof and to see whether the same are carried on in a proper and workmanlike manner and to use the engines machinery and apparatus upon or within the said piece of land for that or for any other lawful and reasonable purpose.

And also will from time to time and at all times hereafter effectually keep indemnified the lessor his successors and assigns from and against all claims demands and expenses whatsoever by reason or in consequence of any injury to or interference with any lands or property whatsoever occasioned by or arising from the working under these presents or the exercise of the rights and liberties hereby granted.

And also shall not nor will transfer underlet or part with the possession of the said land mine and premises or any part thereof or mortgage charge or encumber the same without the permission of the Collector or Deputy Commissioner.

And also will at the expiration or sooner determination of the said term deliver to the lessor his successors or assigns the mines worked under these presents and all workings buildings boundary posts and fences connected therewith and other the premises in good repair and working order and in all respects in such state and condition as shall be consistent with the due performance of the covenants hereinbefore contained.

And in the event of the lessor his successors or assigns desiring to purchase any of the plant machinery or fittings belonging to the lessee his executors administrators or assigns (provided he or they shall be willing to part with the same) then and in that case the amount of purchase-money to be paid for the same shall in the case of difference be settled by two arbitrators one to be named by the lessor his successors or assigns and the other by the lessee his executors administrators or assigns or if the arbitrators differ by an umpire to be chosen by them before entering upon the arbitration and if either party shall fail to name an arbitrator after notice in writing by the other or his or their agent or agents requiring him or them so to do or shall name an arbitrator who neglects to act or to proceed with due diligence in the business of the arbitration or who will not join in

naming an umpire then by the valuation of the arbitrator named by the other party and the award made by such arbitrators or arbitrator or umpire may be made a rule of Court subject to the provisions of the Code of Civil Procedure or any then subsisting statutory modification thereof.

Provided always and these presents are upon this express condition that if and whenever any part of the said rent reserved or made payable hereby shall be in arrears for 21 days after due notice has been served on the lessee his executors administrators or assigns or any one or more of them or on his or their agent or fixed on any part of the said piece of land demanding payment of the same or if the lessee his executors administrators or assigns shall fail or neglect to report as hereinbefore provided the finding of any gold or other metals excepting mica in upon or under the said piece of land and amounting to the quantities hereinbefore mentioned or shall refuse to accept from the lessor his successors or assigns such a lease for the purpose of mining for the metal or metals found therein and thereon as is hereinbefore provided or if the lessee his executors administrators or assigns or his or their workmen shall cease to carry on the regular mining operations as hereinbefore provided or shall fail to furnish when required as aforesaid such proof as hereinbefore provided of *bonâ fide* mining operations having been and being carried on in under and upon the said piece of land or shall cause any obstruction or annoyance to the officers of the lessor or of his successors or assigns or if and whenever there shall be a breach of any of the covenants herein contained on the part of the lessee his executors administrators or assigns then and in such case the lessor his successors or assigns or his or their agents or agent duly empowered in that behalf may re-enter upon any part of the said piece of land or of the mines or workings carried on under this lease in the name of the whole and thereupon the said term of years shall absolutely determine provided always and it is hereby agreed and declared that no such re-entry or forfeiture of the said term under the proviso for re-entry hereinbefore contained shall take place (except in case of neglect or refusal on the part of the lessee his executors administrators or assigns to furnish such proof as aforesaid of *bonâ fide* mining operations unless and until the lessor his successors or assigns shall have given to the lessee his executors administrators or assigns a notice calling upon him or them to give a reasonable explanation of the matter or matters complained of and to rectify the same which notice shall be in writing signed on behalf of the lessor his successors or assigns by his or their duly authorized agent or by any other person specially empowered in that behalf and shall be served on the lessee his executors administrators or assigns or any one or more of them or on his or their agent or fixed on any part of the said piece of land and default shall have been made in giving such reasonable explanation and in rectifying the matter complained of for the space of three calendar months from the time of such notice being so served or affixed.

And the lessor doth hereby for himself his successors and assigns covenant with the lessee his executors administrators and assigns that he and they paying the said rent and performing and observing the several covenants and agreements by the lessee herein contained may peaceably hold and enjoy the said premises during the said term without any interruption or disturbance by the lessor his successors or assigns or any person lawfully claiming under or in trust for him or them.

Provided always and it is hereby agreed and declared that if the lessee his executors administrators or assigns shall at the expiration of the said term hereby granted be desirous of obtaining a further lease of the premises hereby demised then the lessor his successors or assigns shall grant to him or them a further lease of the said premises upon such terms in every respect as the lessor his successors or assigns may determine. If any dispute or difference shall arise between the lessor and the lessee touching or concerning any clause matter or thing whatsoever herein contained or the operation or construction thereof or any matter or thing in any way connected with these presents or the rights duties or liabilities of either party under or in connection with these presents save under the arbitration clause hereinbefore contained then and in every such case the dispute or difference shall be referred to the arbitrament and decision of the Lieutenant-Governor of Bengal for the time being whose decision shall be final and binding on both parties.

In witness whereof

By order and direction of the Lieutenant-Governor of Bengal acting for and on behalf of the lessor and the lessee have hereunto set their respective hands and seals the day and year first above written.

The schedule to which the above written indenture refers.

All that piece or parcel of waste land situate in the and in the sub-registration district of of the registration district of and containing by admeasurement being bounded on the north by on the south by on the east by and on the west by

Signed sealed and delivered by the above-named in the presence of

Signed sealed and delivered by the above-named in the presence of

Rules for the disposal of applications.

Immediately on receipt of an application for land for mica-mining purposes it shall be registered, and the Collector or Deputy Commissioner shall ascertain whether the land is at the disposal of Government, and whether there is any objection to the grant by reason of its being required for public purposes or on any other ground.

2. If no such objection is known to exist, the Collector or Deputy Commissioner will accept the application and cause the land to be demarcated and surveyed without delay at the cost of the applicant, unless this has already been done. On receipt of the survey plan, the Collector or Deputy Commissioner will, without loss of time, place the land in the possession of the applicant.

3. A lease will then be drawn up in the prescribed form in duplicate, and after being duly stamped under Article 39 (*a*), Schedule I of the Stamp Act, and executed by the parties, will be submitted for the signature and seal of Government. When returned, one copy will be delivered to the lessee and the other copy kept in the Collector's or Deputy Commissioner's records. The deeds and plans to accompany them should bear a number corresponding to the number of the grant in the register: the latter should be signed by the Collector or Deputy Commissioner and securely attached to the deeds.

4. A register of applications for land for mica-mining purposes will be maintained in the Collector's or Deputy Commissioner's office in English in the accompanying form:—

Register of Applications for Land for Mica-mining in the district of

Number.	Date of application.	Name and residence of applicant.	Situation of the land, *i.e.*, village, &c.	Boundaries of the lots.	Area by survey.	Date and number of order of Government granting the lease.	Term for which granted.	Amount of annual rent.	Date and number of deed of lease.	Special reservations, if any.	Subsequent registered transfers, if any.	Terms of renewal, if lease is renewed.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

3. At the end of clause 9 at page 10 of the Manual, *add* the words "Rules sanctioned by Government for the grant of leases to mine for mica on estates the property of Government in the districts of Gya and Hazaribagh are entered in Appendix IA."

4. On the same page *insert* the following as clause 9A:—

Grants to native military officers.

9*a*. Appendix IB contains rules for the grant of waste land to native officers for distinguished military services.

JOHN BEAMES, ESQ.

No. 4.

As, since the issue of the Board's Circular No. 19B, dated 25th February last, the appointment of a Commissioner of Excise for Bengal has been created, the replies to that circular should not be submitted by the Commissioners to the Board, but by Collectors direct to the Commissioner of Excise.

C. A. P.—Reg. No. 2755J—28—4-10-89.

SEPTEMBER 1889.

THE HON'BLE F. M. HALLIDAY.

No. 5.

THE Government having approved of the Board's proposals on the subjects discussed in paragraph 78 of the Salaries Commission's report in respect of ministerial officers, the following alterations are made in the rules in the Revenue Officers' Manual, 1888:—

In line 1, Rule 6, Section IV, for the word "Board" *substitute* "Commissioners." At the end of the rule after the word "Government" *add* "through the Board."

Rule 3, Section XV, is cancelled, and the following new rule is substituted:—

"The appointment and removal of ministerial officers are in the power of the district officer. Any officer dissatisfied with the orders of the district officer may appeal to the Commissioner, but the Commissioner is not bound to admit an appeal from any outsider who may believe that his merits and claims have not been duly considered."

In Rule 9, strike out the last sentence beginning with "the dismissal of any officer."

JOHN BEAMES, ESQ.

No. 6.

THE following changes are to be made in the rules for the importation into Bengal of spirits manufactured at Shajehanpore, contained in section VIIA of the Excise Manual:—

Rule 7.—In line 3, between the words "the" and "Board" *insert* the words "Excise Commissioner passed in consultation with the."

REV. CIR.
SEPT. 1889.

Rule 8.—In line 4, between the words "the" and "Board" *insert* the words "Excise Commissioner in consultation with the." In line 8, *substitute* "Excise Commissioner" for "Board of Revenue." In line 13, between the words "the" and "Board" *insert* "Excise Commissioner subject to the approval of the."

No. 7.

WITH the sanction of Government, it is hereby notified that duty on choor ganja will be raised, from the 20th instant, from Rs. 6-8 to Rs. 7 per seer in the districts of Bengal and Behar, and from Rs. 5 to Rs. 5-8 per seer in the districts of the Orissa Division.

2. So much of the Board's Circular Orders No. 26B, dated 12th July 1887, and No. 6B, dated 13th February 1888, as relates to choor ganja is hereby rescinded.

3. The following alterations are to be made in section XVII of the Excise Manual:—

In clause 36, line 6, on p. 114, *for* "Rs. 6-8" *substitute* "Rs. 7," and in line 8 *omit* the word "and" after "ganja," and *insert* "Rs. 5-8 on" between the words "and" and "choor."

In clause 37, p. 114, *for* "Rs. 5" *substitute* "Rs. 5 (round) and Rs. 5-8 (choor)," and *for* "Rs. 6-8" *substitute* "Rs. 7."

In the 9th line of clause 43 on p. 115, *for* "Rs. 5, Rs. 6-4, and Rs. 6-8" *substitute* "Rs. 5 (round), Rs. 5-8 (choor), Rs. 6-4, and Rs. 7."

In the 4th line of clause 54 on p. 118, *for* "Rs. 5 in the Orissa Division and Rs. 6-4 and Rs. 6-8 in other parts of the Lower Provinces" *substitute* "Rs. 3-8, Rs. 5 (round), and Rs. 5-8 (choor) in the Orissa Division, and Rs. 4-8, Rs. 6-4, and Rs. 7 in other parts of the Lower Provinces."

In form 41, on p. 163, make the following changes:—

Strike out "Rs. 6-8" under column "Duty levied," and *insert* "Rs. 7" over "choor."

Correct the figures 13, 65, and 78 shown under column "Duty levied" on choor to 14, 70, and 84 respectively.

In the column of Total under "Duty levied" *correct* "89-4" and "65" *to* "90-4" and "70" respectively.

No. 8.

Board's Circular Order No. 3 of June 1884 is cancelled, and the following rules are substituted for those on the same subject, given in Appendix C, page 176 of the Excise Manual :—

Rules for the guidance of inspecting officers of the Excise Department.

1. It is the special duty of every inspecting officer to assist the Excise Deputy Collector in watching the collection of the excise revenue and in ascertaining the causes of any unusual fluctuation in the excise revenue, and in preventing and detecting offences under the excise laws.

2. The duties of inspecting officers are as follow :—

(1) To inspect outstills and retail shops throughout their jurisdictions and send reports promptly to the Excise Deputy Collector, especially noting any irregularities they may detect.

(2) To inspect passes granted for the conveyance of *ganja* from warehouses to retailers' shops, and to ascertain that they are not used to cover *ganja* for which no duty has been paid.

(3) To test and compare the strength of the spirits in store at outstills and other liquor shops with the accounts kept by the licensees.

(4) To see that no spirit or *ganja* is clandestinely removed from public distilleries or warehouses.

(5) To examine the opium and other exciseable articles sold by licensees, and see whether any adulterated articles are sold.

(6) To enquire about the sale of imported liquor and rum, and ascertain and report whether their sale competes with the sale of country spirits.

(7) To make inquiries in markets and other places, especially those in which there are no licensed shops or outstills, as to the existence of any illicit supply of liquor or other exciseable article, and to seek out all offenders against the excise laws, and

take the order of the Deputy Collector for their prosecution in the local courts of justice.

(8) To check the illegal cultivation, possession, and sale of *bhang*, as also the illicit sale of fresh *taree*, and to report whether additional shops are needed to check illicit practices.

(9) To keep a strict watch against the illicit importation of *ganja*, *siddhee*, and opium into their districts, and to ascertain whether *ganja* and poppy plants are cultivated.

(10) To inquire and report where any combination or monopoly may exist among the vendors, and to assist the Excise Deputy Collector in the settlement of shops.

(11) To inquire whether any article is consumed as an intoxicating drug which is not included in the list of exciseable articles under the existing laws.

(12) Generally to carry out all orders in relation to excise matters, issued to him by the Collector, or Excise Deputy Collector under whom he is serving.

3. Each inspecting officer will keep a brief and concise diary of the work done by him, and send it daily or, as often as possible, by post, to the Excise Deputy Collector, who will submit the same to the Collector with his remarks. In addition to the diary, each inspecting officer will prepare a full inspection report separately for every shop or outstill visited, and send it, without delay, to the Excise Deputy Collector. Each such officer will also send a special report to the Deputy Collector of any discovery he may make of any offence against the excise laws or other matter requiring notice.

4. The Excise Deputy Collector will prepare a monthly statement in the form given below of all the cases prosecuted in the district, whether originated by police or excise officers. The Collector will submit this every month to the Commissioner of Excise with his remarks on the conduct of the prosecuting officers, and on the sufficiency or otherwise of the sentences passed for the protection of the excise revenue and the prevention of offences against the excise laws. Cases which are shown as pending in any

monthly report should be shown in every succeeding report until disposed of :—

Statement of excise cases prosecuted in the district during the month of 18 .

Number.	Description of the case.	Date of institution.	Date of judgment.	Name and rank of investigating officer.	Persons					Nature of penalty inflicted.	Fines.			Remarks.
					Pending trial at close of last quarter.	Arrested during the quarter.	Convicted during the quarter.	Acquitted during the quarter.	Pending trial at close of the quarter.		Realized, with date of realization.	Distributed as reward.	Date of distribution to each person.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

5. Inspecting officers will be appointed, removed, or transferred from one district to another by the Commissioner of Excise.

6. The Commissioner of Excise has power to suspend an Inspector for misconduct, and the Collector has power to suspend officers of lower rank than Inspectors for misconduct, reporting the matter to the Commissioner of Excise.

7. Excise inspecting officers will draw travelling allowance under the Travelling Allowance Code. The bills for travelling allowance will be checked and signed by the Excise Deputy Collector and Collector, and finally checked and passed in the office of the Commissioner of Excise.

8. With reference to the provisions of rule 143, Chapter X of the Civil Leave Code, the Commissioner of Excise is authorized to grant privilege leave to inspecting officers.

9. A statement in the following form will be submitted every month by the Collector to the Commissioner of Excise,

showing the work done by each inspecting officer in the district during the previous month :—

Monthly Return showing the work done by the excise inspecting and detective officers of the district of during the month of 18

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Number.	Names of officers.	Official description.	Number of outstills and distillery shops inspected.	Number of other shops inspected.	Total number of inspections made.	Number of villages visited.	Number of days out on tour.	Number of cases detected against persons other than vendors.	Number of cases detected in which licensed vendors were the offenders.	Number of settlements made.	Remarks by Excise Deputy Collector.	Orders by Collector.	REMARKS.

No. 9.

THE Board think it desirable to introduce the system of counterfoils for opium licenses as for all other excise licenses. The numbered counterfoils will form a check on the issue of licenses, and if the latter, when returned at the close of the year, are pasted each to its counterfoil, there will be a second check on the return.

2. The Board accordingly direct the following addition to be made to Rule 2 of the Board's Subsidiary Opium Rules.

Rule 2, line 11, after the word "year" *insert* the following :—

"The forms will be bound up in books with counterfoils, and with the pages numbered in print, and can be obtained on indent from the Superintendent of Stationery."

3. The Board also direct that the word "counterpart" in the marginal notes to the license forms (I to X) be corrected to "counterfoils," and the licensees be required to sign the counterfoils with the words :—

"Received the license and agreed to its conditions."

The changes herein prescribed will take effect from the beginning of the next financial year.

W. M. D'C.—Reg. No. 3009J—28—30-10-89.

OCTOBER 1889.

THE HON'BLE F. M. HALLIDAY.

No. 1.

THE Board's cess report for 1888-89, together with the Government Resolution thereon, is herewith forwarded for information and guidance.

2. The Government has again been compelled to notice the bad collections, and the attention of the district officers concerned is called to the remarks made in paragraphs 2, 3, 5, and 6 of the Resolution. The Board trust that all officers will exert themselves to the utmost to make good collections during the current year, and that a marked improvement will be visible on the next annual reports. The certificate work should receive special attention.

No. 2.

IN accordance with the orders of Government, Rule 12, section XV, page 69 of the Board's rules, 1888, is to be amended as follows:—

All suspensions of demand must be reported to Government in the Revenue Department. Special reports must be submitted to the Board through the Commissioner, showing to what extent any suspensions or remissions will affect the budget estimates under land revenue for the current year, compensating additions to the revenue being noticed and taken into account. The Board's orders sanctioning the suspensions or remissions are to be forwarded for the information of the Financial Department of Government.

No. 3.

THE following alterations and additions are to be made in the Wards' Manual, 1888.

2. *Section IV, rule* 3, *page* 47.—*Strike out* the figure and words "3. Deposits repaid" from heading XIII, Miscellaneous, not covered by the scheme.

3. *Section IV, rule* 5, *page* 48.—*Strike out* the figures and words "XIII-(3).—No previous sanction required."

4. *Appendix I, page* 92.—*Strike out* the word "Deposit" from heading VI-2 of Table VI, and *substitute* the words

"Income Tax."

for the words "Deposits repaid" against heading XIV-3 of the same table.

Insert after heading VI-12.—Petty sundries not detailed above, the following new heading—

"VII.—SUSPENSE ACCOUNT—
1.—Deposits received.
2.—Advances recovered."

And *alter* the numerical order of the present headings "VII" to "XVIII" to "VIII" to "XIX."

Insert after heading XIX.—Cash balance to credit of the estate, the following new heading—

"XX.—SUSPENSE ACCOUNT—
1.—Deposits refunded.
2.—Advances made."

5. *Appendix J, pages* 97-98.—*Strike out* from test LXX the words "and has the grand total been struck of the amount shown in the outer columns."

Add the following new test—

"LXXI.—Has the total of the items under heading VII been struck and shown in the outer columns, and has the grand total been correctly struck of the amount shown in the outer columns?"

Alter the numerical order of the present tests "LXXI" to "LXXXIV" to "LXXII" to "LXXXV," and for headings "VII" to "XVIII" referred to in these tests, *substitute* the new headings "VIII" to "XIX," as in the corrected form of Return No. XXXI.

Expunge from the present test LXXXIV the words "and does it, added to the total of the entries against headings VII to XVII, give the grand total shown in the debit side of the table?"

Add the following new test—

"LXXXVI.—Has the total of the items under heading XX been struck and shown in the outer columns, and does the total of the entries against headings VIII to XX give the grand total shown on the debit side of the table?"

Alter the numerical order of the present tests "LXXXV" to "XC" to "LXXXVII" to "XCII."

6. *Appendix M, pages* 102-103.—*Strike out* the word "Deposits" from heading V-2 and substitute for the words "Deposits repaid" against heading XIII-3 the words

"Income Tax."

7. *Appendix N, pages* 106 *and* 107.—In this appendix corrections similar to those in the form of appendix I should be made in accordance with paragraph 4.

8. The Superintendent of Stationery has been requested to print corrected forms of appendices I, J, M and N.

No. 4.

THE following alterations and additions are to be made in the Wards' Manual, 1888:—

2.—SECTION I, RULE 27.

Strike out from the margin the words "Register and" and from the first two lines the words "the Register 34 (Appendix C) which is to be kept in the Collector's office, and in."

Strike out Appendix C from page 81.

3.—SECTION III, RULES 5, 6, 12, AND 33; SECTION IV, RULES 1 AND 7; SECTION VIII (*c*), RULE 9; SECTION VIII (*j*), RULE 1; AND SECTION IX, RULES 2, 3, AND 4.

For Appendices "D" to "V" *substitute* "C" to "U" and *alter* the alphabetical order of the appendices in pages 82 to 138 accordingly.

4.—SECTION IX, RULE 4.

After this rule *add* the following new rules :—

5. The registers to be kept in the offices of Collectors and Managers are as follow :—

Registers.

Registers to be kept in the Wards' Department of the Collector's office.

1. Estates managed by the Revenue Authorities under Acts XXXV of 1858, XL of 1858, and IX (B.C) of 1879.
2. Attached estates.
3. Letters received.
4. Letters issued.
5. Standing order-book.
6. Petitions.
7. All other papers received in the office except English letters.
8. Miscellaneous cases.
9. Attendance and occupation of officers.
10. Leave.
11. Government securities, stocks, bank shares, &c.
12. Title-deeds, other valuable documents, jewellery, &c., kept in the Teasury.
13. Letter despatch book, showing the consumption of postage stamps.

Registers to be kept in the Manager's office.

1. Letters received.
2. Letters issued.
3. Standing order-book.
4. Petitions.
5. All other papers received in the office except English letters.
6. Miscellaneous cases.
7. Attendance and occupation of officers.
8. Leave.
9. Title-deeds, other valuable documents, jewellery, &c., kept in the Treasury.
10. Letter despatch book, showing the consumption of postage stamps.

11. Securities furnished by officers in the employ of the estate.
12. Records.
13. Index of correspondence.
14. Cash-book.
15. Ledger of rents recoverable by the estate. This is properly the towjih account.
16. Ledger of debts due to the estate.
17. Ledger of revenue, rents, and cesses payable by the estate.
18. Ledger of debts payable by the estate.
19. Suits, original or appeal.
20. Decrees in favour of the estate.
21. Decrees against the estate.
22. Revenue-paying estates, under-tenures, and revenue-free and rent-free properties belonging to the estate.
23. Moveable properties.
24. Catalogue of books, gazettes, &c., in the library.
25. Occupation of peons.
26. Settlements.

Forms.

6. No special form is needed for Register No. 13 for the Collector's office, and Registers Nos. 10, 11, 12, 15, 22, 23, 24, and 25 for the Manager's office. The forms of the other registers for both offices are given in Appendix V, except Registers Nos. 19, 20, and 21 for the Manager's office. These three registers should be kept in the forms prescribed by the Legal Remembrancer. The English and vernacular correspondence in the Wards' Department of the Collector's office should be respectively entered in the Index Register of English correspondence and the Shelf Register (41) of records which are kept in the General Department of the Collectorate.

5.—APPENDIX T, PAGES 117, 121, AND 122.

Strike out from these pages the memorandum of registers (*a*) to be kept in the Wards' Department of the Collector's office, and (*b*) in the Manager's office.

6.—RULE 18, PAGE 156, AND APPENDIX B, PAGE 157.

Strike out the rule and appendix.

APPENDIX V.

(*See Section IX, rule* 6.)

REGISTERS TO BE KEPT IN THE WARDS' DEPARTMENT OF THE COLLECTOR'S OFFICE.

Register 1.—*Estates managed by the Revenue Authorities under Acts XXXV of* 1858, *XL of* 1858, *and IX* (*B.C.*) *of* 1879.

1. Serial number.
2. Name or names of proprietor or proprietors, with dates of birth of such as are minors.
3. Section and Act under which order for assumption of charge issued.
4. Nature of disqualification.
5. Date of assumption of charge.
6. Estates the sole property of the ward, divided into—
   (*a*) Number on the roll.
   (*b*) Name of estate and pergunnah.
   (*c*) Government revenue.
7. Joint-estates, divided into—
   (*a*) Number on the roll.
   (*b*) Name of estate and pergunnah.
   (*c*) Government revenue.
8. Number of dependent tenures.
9. How collections are made.
10. Remarks.

Register 2.—*Attached Estates.*

1. Serial number.
2. Names of parties concerned.
3. Authority by whose order attached.
4. Date of order.
5. Name of estate, and, if portion of an estate, extent of share.
6. Government revenue.
7. Date of execution of order.
8. How collections are made.
9. Date of order for release and by what authority issued.
10. Date of execution of order for release.
11. Remarks.

Register 3.—*Letters received.*

1. Consecutive number in the register.
2. Date of receipt.
3. From whom received.
4. Number of the letter.
5. Date.
6. Subject.
7. Where the letter is placed, divided into—
   (*a*) Number and title of collection.
   (*b*) Number of the file within collection.
8. Number and date of reply, or abstract, or other mode of disposal.
9. Remarks.

Register 4.—Letters issued.

1. Consecutive number in the register.
2. Date.
3. To whom addressed.
4. Subject.
5. Where the draft is placed, divided into—
   (*a*) Number and title of collection.
   (*b*) Number of the file within collection.
6. Number and date of reply received.
7. Remarks.

Register 5.—Standing order-book.

The rules and orders are to be *abstracted* only, not copied at full length.

Register 6.—Petitions.

1. Serial number.
2. Name of petitioner and his place of residence.
3. Abstract of petition.
4. Date of order.
5. Purport of order.
6. Signature of the officer who received the petition after registry.
7. Remarks.

Register 7.—All other papers received in the office except English letters.

1. Serial number.
2. Description of papers with their respective dates.
3. Purport of the papers.
4. Date of order.
5. Purport of order.
6. Signature of the officer who received the paper after registry.
7. Remarks.

Register 8.—Miscellaneous cases.

1. Serial number.
2. Name of petitioner, or nature of document occasioning the case.
3. Abstract of case.
4. Date of institution.
5. Date of order.
6. Abstract of order.
7. Remarks.

Register 9.—Attendance and occupation of officers.

1. Date.
2. Hour of attendance.
3. Nature of occupation during the day, showing the hours occupied in each class of duties.
4. Reason for any absence from office between 11 A.M. and 5 P.M.
5. Hour of leaving office.
6. Remarks.

Register 10.—*Leave.*

1. Name of officer.
2. Appointment held by him.
3. Salary (including allowances).
4. Description of leave granted.
5. Article and section of Civil Service Regulations under which leave is granted.
6. Rate of allowance during leave.
7. Initial (and date) of officer granting leave.
8. Length of leave granted.
9. Date of commencement of leave.
10. Extension granted.
11. Date of return to duty.
12. Initial (and date) of officer receiving report of return to duty.
13. Remarks.

Register 11.—*Government securities, stocks, bank shares, &c., appertaining to each estate.*

1. Date of purchase.
2. Description of paper, divided into—
   (*a*) Number.
   (*b*) Year.
   (*c*) Value.
   (*d*) Interest payable.
3. In whose custody kept.
4. Date of disposal.
5. How disposed of.
6. Remarks.

Register 12.—*Title-deeds, other valuable documents, and jewellery kept in the Treasury for safe custody.*

1. Serial number.
2. Purport and date of the paper.
3. Date of receipt of the document.
4. From whom received.
5. Number and date of the letter with which sent to the Treasury Officer by the Manager.
6. Number and date of acknowledgment of the Treasury officer.
7. To whom returned and the authority under which returned.
8. Receipt of the person to whom delivered.
9. Remarks.

REGISTERS TO BE KEPT IN THE MANAGER'S OFFICE.

NOTE.—Registers Nos. 1 to 9 will be in the same form as Registers Nos. 3 to 10 and 12 of the Collector's office. No special form is needed for Registers Nos. 10, 11, 12, 15, 22, 23, 24, and 25. Registers Nos. 19, 20, and 21 will be kept in the forms prescribed by the Legal Remembrancer.

Register 13.—*Index of correspondence.*

1. Number and title of collection.
2. Number of file within collection.
3. File subject.
4. Year under which the file is deposited in the record-room and collection number.
5. Remarks.

Register 14.—*Cash-book.*

Dr.

1. Date.
2. Number of challan.
3. From whom received.
4. Particulars of receipt.
5. Budget head, divided into—
   (*a*) Major head.
   (*b*) Minor head.
6. Folio of general ledger.
7. Amount.
8. Total of each challan.
9. Grand total.
10. Initials of Manager.

Cr.

1. Date.
2. To whom paid.
3. Particulars of payment.
4. Budget head, divided into—
   (*a*) Major head.
   (*b*) Minor head.
5. Folio of general ledger.
6. Number of voucher.
7. Number of cheque.
8. Amount.
9. Total of each cheque.
10. Grand total.
11. Initials of Manager.

Register 16.—*Ledger of debts due to the estate.*

Number _____
Name _____
Residence _____

On what account, and if there be any bond or agreement, its date of execution and amount of interest.

Loans given, divided into—

1. Date.
2. Principal.
3. Interest.
4. Cost.
5. Total.

Loans recovered, divided into—

6. Date.
7. Realisations, divided into—
   (*a*) Principal.
   (*b*) Interest.
8. Remissions, divided into—
   (*a*) Principal.
   (*b*) Interest.
9. Total.

Register 17.—*Ledger of revenue, rents, and cesses payable by the estate.*

Number of account————————.
Year B. S.————, corresponding with A.D.————
Name of zillah————
Name of pergunnah————
Name of division or thanna————
Name of mehal————
Extent of proprietor's share or interest in the property————
Number of towjih borne on Collector's Register————
Name of superior landlord to whom revenue or rent is payable————
Annual value of mehal or taluk as per road cess valuation roll————
Amount payable for the year————

Rs. A. P.

Revenue or rent
Cesses
Dâk cess
Road Fund

1. Instalments (to be entered month by month).
2. Revenue or rent.
3. Cesses.
4. Dâk cess.
5. Total.

Demand, divided into—
1. Particulars.
2. Revenue or rent.
3. Cesses.
4. Dâk cess.
5. Interest.
6. Total.

Payment, divided into—
7. Number and date of cheque.
8. Revenue or rent.
9. Cesses.
10. Dâk cess.
11. Interest.
12. Total.

Register 18.—*Ledger of debts payable by the estate.*

Number———
Name———
Residence———

Details of debts incurred, showing also the date when the debt was originally incurred, with the conditions of repayment.

Debts repaid, divided into—
1. Date.
2. Cash payment, divided into—
   (*a*). Principal.
   (*b*). Interest.
3. Amount remitted as per compromise, divided into—
   (*a*). Principal.
   (*b*). Interest.
4. Total.

Debts incurred, divided into—
5. Date.
6. Principal.
7. Interest.
8. Total.

Register 26.—*Settlements.*

1. Consecutive number.
2. Description of the lands settled and where situated.
3. Reason for making the settlement.
4. Former assessment.
5. Date of commencement of settlement proceedings.
6. Party now settled with.
7. Assessment at present settlement.
8. Period of settlement.
9. Status of the person settled with.
10. Date from which the settlement is to take effect.
11. Date of submission of report to Collector.
12. Authority confirming the settlement, and date of confirmation.

J. BEAMES, ESQ.

No. 5.

WITH the sanction of Government, the following changes are made in the revised rules framed by Government under the Opium Act, 1878:—

Rule 2 (4).—"Commissioner" means the "Excise Commissioner appointed under Act VII (B.C.) of 1878."

Rule 34.—Before the word "Board," where it occurs, *insert* the words "Commissioner in consultation with the."

Rule 39 (1).—*Substitute* "Commissioner" for "Board."

Rule 39 (3).—*Substitute* "Commissioner" for "Board."

No. 6.

IN continuation of the Board's circular No. 2 of March 1886, the following instructions are issued for the information of District Officers regarding the surrender of excise licenses under section 30, Act VII (B.C.) of 1878.

2. As the two conditions under which a licensee may surrender his license, viz. (1) by giving 15 days' previous notice, and (2) by paying 15 days' fee as a penalty, must be read together, no written notice of surrender should be accepted, unless it is accompanied by payment of the 15 days' fee, or until such fee is paid. This fee should be included in the total demand shown in the monthly return No. XVI for the month in which the notice is given.

No. 7.

IN modification of Rule 3, section XXIII (page 56) of the Revenue Officers' Manual, the Board have, in consultation with the Accountant-General, Bengal, delegated their power to grant refunds in excise cases to the Commissioner of Excise.

2. In the rule quoted above, between the words "authority" and "all" in line 6, *insert* the following:—

"The Commissioner of Excise has been authorized to sanction refunds in excise cases."

No. 8.

As some doubt has arisen as to the hour for closing excise shops other than liquor shops, the Board direct, in supersession of all previous orders on the subject, that the closing hours for all classes of excise shops, whether for the sale of drugs or liquor, will be those fixed in Circular No. 5 of January 1887, viz., 8 p.m. in the cold season (16th October to 15th March) and 9 p.m. in the hot season (16th March to 15th October).

H. L. G. & W. M. D'C.—Reg. No. 3197J—28—15-11-89.

NOVEMBER 1889.

THE HON'BLE F. M. HALLIDAY.

No. 1.

THE following clause is to be added at the end of the revised rule 4 (page 64 of the Wards' Manual, 1888) which was issued with the Board's Circular Order No. 1 of July 1889:—

"A copy of the order passed by the Court under article 845 should be sent to the Accountant-General."

No. 2.

THE revised rules for filling up vacancies and for the admission of apprentices in mofussil offices having been approved by Government, are published below for the information and guidance of all revenue officers. These rules will supersede the Resolution of the Government of Bengal, dated 30th January 1856, reproduced at page 72 of the Revenue Officers' Manual, 1888, and should be substituted for Appendix A at page 71 of the Manual:—

APPENDIX A.

[SEE SECTION. XV, RULE 1.]

Rules for filling up vacancies in mofussil Revenue Offices.

1. Whenever a vacancy occurs, or is about to occur, in a paid appointment, a notice of the fact should be suspended in some prominent place in the office, and a date, which shall not be less than 15 days after the issue of the notice, shall be fixed for filling up the vacancy.

2. On the day fixed for filling up the vacancy, the head of the office shall see and examine all applicants and their certificates, and record a proceeding stating that he has done so, noting in detail the claims of the

three or four more eligible candidates, and giving his reasons for the selection ultimately made.

3. This proceeding, together with the applications and any copies of certificates filed, &c., should be made into a regular record bundle, and be available for reference in case of any appeal being made against the appointment.

4. In the case of a paid appointment, of which the salary is less than Rs. 10 a month, the head of the office, if a Magistrate, may make over the matter to the Joint, Deputy, or Assistant Magistrate, and if a Collector, to the Deputy or Assistant Collector, for report or decision.

5. No apprentice shall be admitted to work in any mofussil office except in conformity with the following rules which have been approved by the Government. The employment of apprentices without the express and formal sanction of the head of the office is absolutely prohibited.

Rules for the employment of unpaid apprentices in mofussil Revenue Offices.

1. An examination of candidates shall be held after due notice, whenever it becomes necessary to admit new apprentices into an office.

2. This examination shall be in English composition to test—(*a*) the handwriting of the candidate; (*b*) his knowledge of English; and (*c*) any evidence of general ability. It shall be held by the head of the office, or by any Assistant or Deputy Collector to whom he may find it necessary to delegate the duty.

3. The candidates must produce certificates of age and personal character, and state their relationship, if any, to any of the amla in any of the offices in the district. Any incorrect statement will entail a liability to summary dismissal. Relationship to amla already in the office is no disqualification, but there must be no concealment of the truth.

4. On the occurrence of a paid vacancy which is not to be filled up by one of the salaried staff, the head of the office will take into consideration the claims of all the apprentices, and select the fittest, having regard to the manner in which they have worked since their admission and seniority. Seniority alone will not give a claim to any vacancy.

5. An apprentice has a preferential claim to a vacancy in any office in the district, but has no claim as of right.

6. No person shall be appointed an apprentice whose age exceeds twenty years.

7. In January of each year the list of working apprentices shall be examined, and if any have been five years in the office, and it is not intended to give them permanent employment carrying pay, they shall be removed. If they have held acting appointments and given satisfaction,

but have not secured permanent appointments, they may be allowed a year's grace to obtain a permanent appointment, and, if they fail, will then be removed.

8. Only five apprentices shall be employed for the whole of a Collector's office, including every branch. Two may also be employed by each Deputy Collector to whom distinct departments of the Collectorate are made over.

9. No pay shall be given to apprentices.

10. An apprentice shall be liable to summary removal for incompetency or misconduct, without the formal proceedings requisite in the case of officers holding paid appointments.

11. Apprentices at subdivisions shall be appointed from the headquarters of the district, and no apprentice at a subdivision shall be permitted to act in a paid appointment without the sanction of the District Officer.

12. An apprentice shall be liable to serve in any department of the Collector's office in which his services may be required.

13. All apprentices, who may be hereafter found not to have been appointed in conformity with these rules, or to be in excess of the number fixed in rule 8, shall be forthwith removed.

14. The Commissioners on their inspection tours should see that these rules are strictly observed.

2. In Rule 7, Section I (*c*), at page 4 of the Revenue Officers' Manual, strike out the item "reduction of establishment."

3. In Rule 8, Section I (*d*), at page 6, strike out the item "Appointment or removal of ministerial officers upon a salary of more than Rs. 10."

No. 3.

THE attention of all Commissioners and Collectors is specially drawn to the following remarks made by the Government in ts resolution on the Board's Land Revenue Administration Report for 1888-89 :—

Paragraph 10.—*Collections and Balances.*—* * * * * * * * "The Lieutenant-Governor considers it unnecessary to do more than remind all officers of the importance of collecting the land revenue demand without loss or delay."

* * * * * * * * * *

"The floods in the Contai sub-division have greatly retarded collections, and a portion of the balance will have to be remitted. In this case the cause of the balance is stated, but in nearly every instance it is not mentioned. Another year the causes of the accrual of the arrears should be more fully explained."

* * * * * * * * * *

"In the ryotwari tracts in 11 districts the balances increased from Rs. 78,182 to Rs. 84,324. This occurred chiefly in Julpigoree, Monghyr, and Backergunge. On the whole subject His Honour will only remark that, having regard to the moderation with which the land revenue is assessed in all classes of estates, these balances occur too often and in too large amounts. He requests the special attention of the Board to their prevention in future as far as possible."

* * * * * * * * * *

Paragraph 29.—*Inspections by Collectors of their own offices.*—* * * "The Board report that they continue to call the attention of officers to the distinct orders of Government on the subject. From the repeated omissions to observe these orders, it would seem that this is insufficient, and it may be necessary, if these admonitions of the Board continue to be disregarded, to consider in the Appointment Department what further notice should be taken on the part of Government. The Lieutenant-Governor is aware of instances in which officers take two or three weeks to inspect their offices, and of other cases in which the inspections are carried out in the most perfunctory manner. He must insist again on the standing orders, which have long been in force, being observed, and he looks to the Commissioners and the Board to ensure that these inspections are made in an efficient and useful manner."

No. 4.

AT the end of line 11 of Rule 23, Section VIII, page 20 of the Records' Manual, 1888, substitute "two" for "four."

JOHN BEAMES, ESQ.

No. 5.

A CASE occurred recently in which there were in a certain place an outstill paying a monthly license fee of Rs. 118 and also a shop for the sale of imported liquor and country-made rum paying a license fee of Rs. 10 only. The latter shop by selling imported rum at from fourteen annas to one rupee per bottle greatly injured the trade of the outstill, and it is evident that where customers are only influenced by a consideration of price in proportion to strength in preferring one kind of liquor to another, there is a twofold danger in the competition of two shops. On the one hand, it is likely that the two dealers will in competition reduce the price of liquor, and so induce an increase in consumption, and on the other, the revenue may suffer by the surrender of one of the two licenses, probably the one which pays the higher fee. In making the settlements for next year, it will be necessary to guard against this difficulty, and the most feasible manner of doing so appears to be that in places where imported liquor or country-made rum is likely to come into competition with outstill liquor, the license for the outstill and that for the sale of imported liquor, etc., should be put up to auction in one lot. The Board are not aware in how many places the difficulty indicated is likely to arise, and can only draw the attention of Collectors to it, and request that care may be taken to obviate it.

R. D'R.—Reg. No. 3376J—28—29-11-89.

NOVEMBER 1889.

THE HON'BLE F. M. HALLIDAY.

No. 6.

RULE 2, page 13 of the Miscellaneous volume of the Board's Rules, 1888, is cancelled, and the following rule is substituted :—

Sub-divisional treasuries.

"2. In all sub-divisions to which Sub-Deputy Collectors are attached, in addition to the Sub-divisional Officer, it shall be competent to the Collector of the district by a general order to authorise the Sub-Deputy Collector to be placed in charge of the sub-treasury during the absence of the Sub-divisional Officer in the interior of his sub-division. In all such sub-divisions the sub-treasury shall be kept open as far as possible all the year round on the same dates as the district treasury is open, and in any case it shall be opened at least once a week when the Sub-divisional Officer is on tour. In sub-divisions to which Sub-Deputy Collectors are not attached, it is impossible to lay down any hard-and-fast rule, and the requirements of the Postal Department cannot be allowed to disturb the arrangements made for carrying on the ordinary administration; but even in such cases it can rarely be necessary for the Sub-divisional Officer to absent himself for long periods at a time from head-quarters, and he should as far as possible arrange to return to his head-quarters at least one day in the week for the discharge of sub-treasury and other business. On these occasions previous notice should be given to the Postal Department and to the public generally of his return. Under any circumstances the Sub-divisional Officer must be at his head quarters between the 1st and 7th of each month for a time sufficient for the issue of pay, stamps and opium, unless there is a Sub-Deputy Collector to whom this duty can be entrusted. The treasury chest and books must be absolutely closed when neither the Sub-divisional Officer nor a Sub-Deputy Collector is in charge.

J. BEAMES, ESQ.

No. 7.

IN continuation of the Board's Circular Order No. 5 of May 1888, the attention of Revenue Officers is drawn to the following notification published at page 916, Part I of the *Calcutta Gazette* of the 13th November 1889:—

Notification.

"The 7th November 1889. The following rule is substituted for Rule 40 of the Rules for the custody, supply and sale of stamps of all descriptions, published under notification dated the 12th August 1887, at pages 738-742 of Part I of the *Calcutta Gazette* of the 17th idem.

H. J. S. COTTON,

Offg. Secy. to the Govt. of Bengal.

The Superintendents of Stamps, Madras, Bombay, and Calcutta, shall forward every month to the Director-General of the Post Office a statement shewing the balances and receipts in the central depôt and the issues to each local depôt of postage stamps during the month. They shall also send monthly to the Comptroller of the Post Office a statement of the sales during the past month of the several denominations of postage stamps in the local and branch depôts subordinate to them. The Accountant-General or Comptroller will, with his monthly account current with the Examiner of Telegraph Accounts, forward a statement shewing the total realisations at each treasury from the sales of telegraph stamps during the month."

No. 8.

OVERPRINTED three-anna stamp papers for copies should be issued to licensed vendors in exchange for the unused four-anna stamp papers for copies which may be returned by them to store in accordance with the Board's orders No 1035B, dated 31st July 1889.

W. M. D'C. & E. D'S.—Reg. No. 3623J—28—14-12-89.

DECEMBER 1889.

THE HON'BLE F. M. HALLIDAY.

No. 1.

IT having been brought to the notice of the Board that the practice of short signature by Treasury Officers has become very common, attention is drawn to Rule 4, Section V, Chapter I, page 7 of the Board's Rules, 1888, and to the Government Circulars No. 3 of 5th February and No. 8 of 16th March 1874, which require that all native officers signing orders for payment of money shall sign their names in full, and it is requested that this rule be strictly observed in future.

THE HON'BLE F. B. PEACOCK.

No. 2.

THE figure "11" in the heading of column 14 of the statement for outstills, annexed to the Board's Circular Order No. 1217B, dated 18th September last, should be corrected to "12."

No. 3.

As the transfer of prisoners convicted of the offence of opium smuggling, who are believed to have come, or profess to have come from the districts of the Patna Division, is provided for in the Bengal Jail Rules, the words beginning with "*the officer*" in the 3rd line, and ending with "*such cases*" in the 7th line of Rule 12 of the Board's Subsidiary Opium Rules, should be struck out.

No. 4.

THE Board direct that the monthly statement of Excise cases prescribed in paragraph 4 of the Board's Circular Order No. 56B of 18th September last be submitted to the Commissioner of Excise not later than the 7th of the month following that to which the statement refers.

No. 5.

AT the suggestion of the Commissioner of Excise, the Board have had under their consideration the question of abolishing Excise Register No. 51. It appears that among the selected officers consulted the weight of opinion is generally against maintaining this register. The Board also think that it is not essential when Register No. 50 of remittances to the Treasury is kept up. The latter is signed by the Treasurer, and its columns 3, 4, 5, and 11 appear to give all the information and to be as great a check on embezzlement of miscellaneous receipts without the subsidiary register as with it. Moreover, the Excise Deputy Collector must be, or certainly should be, cognizant of all miscellaneous receipts, and with this knowledge he should be able to guard against embezzlement of these receipts by constantly examining Register No. 50, and seeing that all miscellaneous moneys are promptly credited in it, or, where this is not done, that an explanation from the ministerial officer concerned is at once called for.

Register No. 51 need not therefore be any longer kept up.

No. 6.

IN reporting cases of undervaluation of estates in respect of which probates or letters of administration have been granted by Civil Courts, Revenue Officers are requested to state for the information of the Board the mode in which the valuations are made with the reasons why that mode has been adopted.

No. 7.

SUBSTITUTE "sections 37 and 38" for "section 37" in heading 8 of Table I of the annual Stamp Return No. XXXV; and

after the word "section 37," in the heading of Table III of the half-yearly Stamp Return No. XXIII, add the following:— "as well as the number of such instruments produced before the Collector and the stamp duties imposed and levied by him under section 38,"

2. The Board have instructed the Superintendent of Stationery to supply revised forms embodying the above corrections when the present stock of forms for these returns has been exhausted. Until such time Revenue Officers are requested to note the corrections in manuscript in the existing forms at the time of submitting these returns.

C. A. P.—Reg. No. 3988J—28—4-1-90.

DECEMBER 1889.

HON'BLE F. B. PEACOCK.

No. 8.

A DIVERSITY of practice having been found to exist in making the entry against the head "Demand of the month according to the annual settlement made up to the 31st March" in the reconcilement statement in form No. 114A, accompanying return No. XVI (old No. VA) for the month of April, District officers are requested in future to include the advance fees levied at the time of the annual settlement either before or after 1st April in the demand of the month of April. The license and the advance fees should, however, be separately noted in the margin.

No. 9.

To Rule 13, Section II (page 73) of the Excise Manual, *add* the following:—

"On the death of the holder of any license, the District officer may renew the license on the same terms as the last, to the son, or other representative of the deceased, without calling for any deposit beyond the two months' fees deposited in advance at the time of the settlement. The District officer will be responsible for seeing that the person in whose favour the license is renewed is a fit person to hold it, and that any arrears in the way of tax due from the deceased licensee are recovered before the license is so renewed."

2. The practice of continuing the license to the representative of a deceased licensee is erroneous, as the contract is a personal one and terminates with the death of the licensee. It is accordingly prohibited.

No. 10.

ANNUAL Return No. XXXVI so far as it relates to the securities furnished by Excise officers should henceforth be submitted by all District officers to the Commissioner of Excise.

2. In Rule 34, Chapter IX, Section IV, Returns (page 171) of the Board's Rules, 1888, between the words "only" and "who" in the second line, *insert* the following:—

"(Excepting so far as it relates to securities given by Excise officers, which should be submitted to Commissioner of Excise, Bengal.)"

No. 11.

Now that the licensees of outstills are required to keep accounts of their transactions, and the total quantity of spirits sold is entered in Register No. 49, as enjoined in the Board's Circular No. 3 of September 1886, District officers are requested to show the total consumption in their quarterly Return No. XIV, and in their annual Return No. XLII. The consumption for the current quarter should be shown in the next quarterly return for the quarter ending December 1889, and that for the year 1889-90 in the next annual return.

C. A. P.—Reg. No. 4224J—28—16-1-90.